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Current Topics.

The Judicial Committee.

WE are all familiar with, and subscribe to the truth of, the Latin tag, "*Fiat justitia, ruat cælum*," and equally so if for the last word we substitute "*bellum*," for the war, though creating difficulties, is not to be allowed to prevent the due administration of justice in all our tribunals. Even the Judicial Committee, which is the ultimate appellate court for the Dominions and Colonies, has a goodly list of cases, the hearing of which is to commence on 10th October. There are twenty-eight appeals in the list, or four more than for the corresponding period last year. Eight judgments await delivery. The present list contains eighteen appeals from India, three from Canada and two from Palestine. South Africa, West Africa, New Zealand, New South Wales and Ceylon each furnish one appeal. Rarely do we think of the extraordinarily wide jurisdiction the Committee exercises, and the equally extraordinary diversity of systems of law it is called upon to expound. Like every other institution devised by man it has not escaped criticism at times; every defeated litigant is apt to complain; and it may be that some of the Dominions would fain see the right of appeal abrogated, and probably this will come in time. Meanwhile the Committee continues its admirable task, not only of deciding questions between Dominion and Colonial man and man, but also in elucidating some of the many intricate constitutional questions that arise between the Dominion Governments and the various Provinces of which the Dominion is composed. Professor BERRIEDALE KEITH, who has written much on this subject, in one of his recent books, after referring to some severe Canadian criticisms of the Privy Council, says that "in the meantime may we not hope that less acrimony may be manifested to the Judicial Committee, whose members have the task of interpreting a constitution palpably much out of date, and one on which Canadian judges are far from being in accord." These are wise words, and no doubt their force will be admitted by our fellow subjects across the Atlantic.

The Finance (No. 2) Bill.

THE Finance (No. 2) Bill was read a second time in the House of Commons on Monday. The proposals contained in the measure involve substantial increases both in direct and in indirect taxation, and these should be briefly indicated. Income tax for the present year is to be at the rate of 7s. in the pound, the equivalent of 5s. 6d. for the first quarter and 7s. 6d. for the other three quarters. Income tax by direct assessment on 1st January will be made at the new rate, which will also apply to payments by way of dividends, interest, etc., liable for tax in the present year. Where, however, a person can prove that his directly assessed income

this year is reduced by circumstances connected with the war below the figure of his assessment based on last year's figure by as much as 20 per cent., he will be entitled to substitute this year's for last year's income as the basis of assessment. Only one among the various reductions in allowances mentioned in the Budget speech is to come into operation during the present year. This effects an increase from 1s. 8d. to 2s. 4d. in the pound in the rate of tax on the first £135 of taxable income. New sur-tax scales, ranging from 1s. 3d. at £2,000 to 9s. 6d. at £30,000 and over, will come into force for the tax payable on 1st January next. Estate duty on estates exceeding £10,000 and not exceeding £50,000 is to be increased, in respect of deaths occurring after 27th September, by 10 per cent., while the 10 per cent. surcharge in the case of estates exceeding £50,000 in value will be increased to 20 per cent. Increases in indirect taxation comprise an additional 24s. per 36 gallons of beer, a further 10s. per proof gallon of spirits, 2s. per gallon more on imported light wines and British wines, and 4s. per gallon more on imported heavy wines. The duty on tobacco, which was recently raised from 9s. 6d. to 11s. 6d. per pound, is raised by a further 2s., while the increase in sugar duties is equivalent to 1d. per pound on the fully refined product, with corresponding increases in the duty payable on molasses, glucose, and saccharine. In the foregoing paragraph we have confined our attention to increases which are to operate during the present financial year. It may be noted, in conclusion, that the effect of the new income tax and sur-tax rates on incomes of varying amounts is indicated in a publication entitled, "Tables illustrating the income tax payable under the proposals of the Chancellor of the Exchequer in the War Budget," which was issued on 27th September as a Parliamentary Paper (Cmd. 6107, price 2d. net).

Excess Profits Tax.

IN the course of his Budget speech, Sir JOHN SIMON outlined the scheme relating to the taxation of excess profits. In fulfilment of an undertaking given by the Prime Minister, he was, he said, proposing to introduce an Excess Profits Tax which was modelled on the Armaments Profits Duty enacted in the previous Finance Bill. The system devised for the Armaments Profits Duty would be applied over the whole field of trade and industry generally, and in consequence there would be no further need to deal with armaments profits separately. The new tax, it was intimated, would be a tax of 60 per cent. on the profits of any trades or businesses since 31st March, 1939, over their profits for the pre-war standard. That standard would be arrived at by the use of the same alternatives as were adopted in connection with Armaments Profits Duty, and in the case of new businesses there would be a standard arrived at on similar lines. The

Chancellor of the Exchequer thought that the new tax was unlikely to bring in any considerable revenue in the current year, both because the machinery of assessment and collection would have to be got going, and because in the majority of cases the accounting period for which the new tax would be payable would be a period ending at some date thereafter. The National Defence Contribution would remain in operation, but only as an alternative to the Excess Profits Tax, so that what was collected from a particular business would, in effect, be whichever of the two were the higher.

Building Society Loans : Obligation of Borrowers called up for Service.

THE Building Societies Association recently issued a statement dealing, *inter alia*, with the position of borrowers called up for service with His Majesty's Forces or for services of national defence. According to this statement it is realised that in many cases there has been some loss of income, and in all such cases provision is being made for a suitable reduction in the monthly instalments of principal and interest due on loans to building societies, the actual reduction depending on the circumstances of the individual borrower. The societies, it is said, are always ready to assist their members to tide over periods of temporary difficulty in this way, and in the present emergency every borrower who is faced with loss of income and consequent inability to keep up the full payments on a building society mortgage will be sure of receiving sympathetic treatment if he gets into touch with his society and places the full facts before it. The same statement alludes to misunderstandings, revealed by inquiries, as to the effect of the outbreak of war and of the consequent emergency legislation on the rights and liabilities of borrowing members of building societies. Statements that borrowers need pay interest only are described as inaccurate, and it is recalled that the Rent and Mortgage Interest Restrictions Act, 1939, does not in any way affect the liability of building society borrowers to maintain regularly their full monthly payments, which include both principal and interest. Borrowers whose incomes, though reduced, are still sufficient to enable them to maintain their regular payments are, therefore, expected to do so. The statement urges that in most cases this would be the desire of the borrowers themselves. It may be convenient to note in this connection that under the Possession of Mortgaged Land (Emergency Provisions) Act, 1939, the "default" which is a condition precedent to the obtaining of possession is not to be deemed to have taken place so far as non-payment of the principal is concerned unless the money has been demanded in writing and three months have elapsed without payment. This provision does not, however, apply to mortgage money payable by instalments. The position under the Act just mentioned and the Courts (Emergency Powers) Act, 1939, was indicated in our "Conveyancer's Diary" last week (83 SOL. J. 741) and need not be further elaborated here.

Headlight Masks.

THE nature of the device produced by the A.R.P. Department for the screening of car headlights has been made sufficiently clear by descriptions and illustrations published in the daily Press. Briefly, the mask is a cylindrical object with a lip at one end which fits over the lamp. The effect of this is materially to reduce the area through which light is emitted. At the other end there are three horizontal slits with hoods on the upper side which allow a diffused beam of light to be thrown ahead of the vehicle. The device is to be fitted to the offside headlight, and the bulb of the nearside light, contrary to the present practice, will have to be removed. It is claimed that there will be sufficient lateral diffusion to illuminate the kerb, and that headlamps fitted with the mask will give satisfactory driving light, but still provide effective concealment from the air and eliminate dazzle to other road users. A modified form of mask is to

be available for use on motor cycles and small cars on which the same lamp serves both as the obligatory front lamp and the headlamp. The masks are to be produced rapidly, and as soon as there are enough to satisfy the requirements of the forthcoming Lighting Order their use will be compulsory. These masks will comply with the requirements which, as indicated by a White Paper issued on Tuesday (H.M. Stationery Office, price 2d. net), are to be imposed by the amending Order relating to lighting restrictions on motor vehicles. The order is to stipulate that one (offside) headlamp—i.e., a lamp exceeding a power of seven watts or its equivalent—may be used provided that the light is white and that it has been fitted with a mask so that "(1) Where the headlamp is 2 feet or more above ground level, no light reaches the ground at any point within 10 feet of the headlamp; in any other case no light reaches the ground at a distance nearer to the vehicle than five times the height of the lamp above ground level; (2) with the vehicle standing on a level road the headlamp beam is cut off in such a manner that no light is cast above the horizontal; (3) the intensity of illumination on a vertical surface placed at any point in the beam 10 feet from the headlamp does not exceed 2.5 foot candles."

Cars for Civil Defence : Insurance.

A STATEMENT on behalf of motor insurance companies and underwriters was issued towards the end of last month with regard to the voluntary use of motor vehicles for civil defence. An earlier statement made provision for a period of four weeks from the declaration of war. That period has now been extended to 31st October, further concessions have been made, and requisitioned vehicles have also been dealt with. The position in the United Kingdom is now as follows: Voluntary use of motor vehicles for civil defence will be regarded as coming within the scope of current policies of all kinds up to the end of the present month, and the policy will be deemed to have been extended to cover the liability of the civil defence authority using the vehicle without the necessity for the endorsement of individual policies. The driving in such circumstances may be by anybody permitted by the policy. In the case of the normal private motor car policy this includes any licensed driver driving with the owner's permission. Passenger risk already covered by the policy will continue to operate. In other cases, the statement indicates, application should be made to the insurer. It is pointed out that this extension does not override any clause to which the policy is subject which includes the consequences of war, etc., and that the policy would not, therefore, apply to claims arising out of specific acts of the enemy or of the defence services. The statement applies also to vehicles requisitioned or otherwise taken over by civil defence authorities, in which case the policies will continue to operate subject to the aforesaid limitations, without the necessity for endorsement, to indemnify the public authority; but it does not apply to any vehicle taken over by acquisition or by His Majesty's Forces.

Delegation by Trustees on War Service.

THE Execution of Trusts (Emergency Provisions) Bill, 1939, was read a second time in the House of Lords last Tuesday, but has yet to pass the Commons. This Bill appears to be based on the Execution of Trusts (War Facilities) Acts, 1914-15, and permits a trustee, personal representative, tenant for life, or statutory owner to delegate his trusts while he is on "war service" and for a month thereafter. The Bill meets the point, raised in the "Conveyancer's Diary" of 23rd September, that delegation should be allowed whether or not a person on military service is actually abroad. It also permits delegation by a person on service with the various auxiliary forces. We shall hope to discuss the Act fully so soon as it is passed and in print. In the meantime its imminence should be noted, and the matters discussed in the "Conveyancer's Diary" referred to should be considered with regard to that fact.

Criminal Law and Practice.

NOTICE OF APPEAL OUT OF TIME.

THE importance of the strictest attention to the details of the requirements of the law relating to the issue of notices of appeal to quarter sessions was recently emphasised by the Appeals Committee at Kingston Quarter Sessions on 22nd September, 1939 (*R. v. Young*). The Summary Jurisdiction Act, 1933, s. 1, provides (*inter alia*): "Subject to the provisions of this section, when a person is authorised by or under any Act, including any local Act, to appeal to a court of general or quarter sessions against a conviction, sentence, order, determination or other decision of a court of summary jurisdiction, the following provisions shall apply: . . . (ii) the appellant shall, within fourteen days after the day on which the decision of the court of summary jurisdiction was given, give to the clerk to that court and to the other party notice in writing of his appeal, stating the general grounds of his appeal and signed by him or his agent on his behalf."

In *R. v. Young* the notice of appeal consisted of an undated letter to the court in these terms: "Dear Sir, I wish to lodge an appeal against a charge of which I was innocent. The charge was I spoke to two little children on Mitcham Common on the 15th at 1.25 p.m., and I was charged with using insulting words against them on the 17th at Mitcham Town Hall, for which I was fined £2. The proof of the case is, I was at my sister's house until 1.30 p.m. Yours truly, M. A. Young." In a further letter to the court the appellant stated: "In reply to your letter of the 6th I am writing to tell you that I am going on with my case. I have phoned you twice but unable to speak to you and I thought it would be advisable to write and get an appointment by return of post. Hoping this will be satisfactory. Yours faithfully, M. A. Young." The appellant did not send copies of these letters to the police or to the children who had complained, and the only intimation given to the police of the contemplated appeal was when the deputy clerk of the peace sent them a copy of the letters two months after the date of the conviction.

The letter of 6th September was one in which the deputy clerk of the peace called on the prospective appellant to enter into recognisances to prosecute his appeal; but he failed to do so, in breach of s. 1 (1) (iii) of the Summary Jurisdiction Act, 1933, which provides that "the appellant shall, after giving notice of appeal to the clerk to the court of summary jurisdiction, and within twenty-one days after the decision of the court was given, enter into a recognisance . . ."

The point was taken by the respondent that there was no appeal before the court as there had been no compliance with the statute, and the court agreed and did not hear the would-be appellant. He was in fact out of time with his notice of appeal and had not served any notice on the other party, and in view of the peremptory language of the statute the court was bound to find as it did.

Had the appellant's notice of appeal been given to the proper parties within the proper time, there would still have remained the question of the recognisance. In *Reg. v. Glamorganshire JJ.*, 24 Q.B.D. 675, E had been convicted, on 3rd July, at petty sessions, of the offence of selling beer by retail without a licence. On 6th July he gave notice of appeal to quarter sessions. On 12th July he entered into a recognisance to prosecute the appeal in a sum of £50, and two sureties also entered into recognisances in sums of £25 each. The time for entering into recognisances limited by s. 31 (3) of the Summary Jurisdiction Act, 1879, had expired on 9th July.

At the hearing of the appeal the point was taken by the respondent that the appeal was out of time, and on this quarter sessions dismissed the appeal. The costs of the respondent were taxed at £21 8s. 9d., and application for payment was made to the recognisers, but they were not paid. At the next quarter sessions the respondent successfully

applied that the recognisances should be estreated. The recognisers then applied to the King's Bench Division and obtained a rule *nisi*, calling upon the justices to show cause why a *certiorari* should not issue to bring up the order estreating the recognisance in order that it might be quashed.

Huddleston, B., gave the judgment of the court, holding that the recognisances were not void, and could be estreated, in spite of the fact that they were out of time. He quoted "Burn's Justice" (tit. *Recognisance*) to the effect that a recognisance is "a bond of record testifying the recognisor to owe a certain sum of money to some other." The court held that as the recognisance stated that it was to be void, if the person bound paid the costs of the appeal, in addition to certain other conditions, the recognisance was not void, as the costs had not been paid.

In the case at Kingston no recognisances at all had been entered into, but, even if the recognisance had been entered into out of time, the above authority does not go so far as to hold that it is valid for the purpose of enabling the appeal to be held. In fact, Huddleston, B., said: "The appellant, knowing that he had made default in the matter of the recognisance, and that he consequently had no right of appeal, thought he would take his chance of the objection being taken, and would go to the quarter sessions to get rid of his conviction, if he could, and then, if the objection were taken, would turn round and say that the recognisance was void, and so escape liability for the cost of the unsuccessful appeal. But that he cannot be permitted to do." If anything, therefore, the case is a further illustration of the peremptory nature of the statutes relating to the time within notices of appeal must be issued and recognisances entered into.

Other illustrations of the peremptory nature of these requirements are to be found in the reports. In *R. v. Esser JJ.*, 11 T.L.R. 187, a notice of appeal was sent to a non-existent address and returned through the Dead Letter Office, and quarter sessions was held to be right in refusing to hear the appeal. In *R. v. Oxfordshire JJ.*, [1893] 2 Q.B. 149, notice of appeal was accepted by a solicitor on behalf of a respondent for whom he had appeared at petty sessions. The Court of Appeal held that the service was bad as there were no statutory provisions or common law principles on which the solicitor could be held to have remained the respondent's solicitor. "It has been held, no doubt," said Lord Esher, M.R., "with regard to common law actions in which there has been a judgment, but such judgment has not been carried into effect by execution, that so long as steps remain to be taken in the litigation for the purpose of obtaining for one party the fruits of it, or of defending the other party from any wrong proceeding by way of execution, the action is not finished; and therefore the solicitor who was instructed by a party in the action remains his solicitor, unless his authority has been revoked, and notice of such revocation given to the other party." The court held that the case of an appeal was different, and therefore the solicitor's authority to act did not continue, and he was not the proper party to be served.

War and Contracts.

II.—ABSENCE OF "FRUSTRATION."

"THE doctrine of essential frustration," observe Salmond and Winfield ("Contracts," 1927, pp. 308, 309), "is not applicable so as to release the vendor in an ordinary mercantile contract for the sale of unspecified goods merely because the acquisition and delivery of the goods is rendered impossible by the absence of shipping facilities caused by war. In the case of contracts of this description the proper implication is not that the contract is conditional on the vendors being able to obtain the goods which they undertook to sell, but that as between vendors and purchaser the risk of being

unable to procure the goods shall lie upon the vendors themselves. The obligation of the vendors themselves in this risk is not conditional, but absolute."

The point is tersely put in an excellent chapter in McNair, "Legal Effects of War," 1920 (ch. v, pp. 78-99, at p. 93):—

"More commercial impossibility or difficulty in obtaining goods, not specific goods, arising from some unforeseen cause, will not excuse a vendor from performing his contract."

The authority is *Blackburn Bobbin Company, Ltd. v. T. W. Allen & Sons, Ltd.* [1918] 1 K.B. 540; 2 K.B. 467.

The contract, made in early 1914, was for the sale by the defendants, timber merchants at Hull, to bobbin manufacturers of Blackburn, of seventy standards of Finland birch timber; delivery, June to November. Before the war the practice was to load timber into vessels at ports in Finland for direct sea carriage to England. Imports ceased at the outbreak of war and English timber merchants did not, in practice, keep Finland timber in stock. Up to August, 1914, the defendants had made no deliveries; in July, 1916, the plaintiffs asked for delivery. The defendants then asserted for the first time, that the contract had been dissolved; no plea was raised of mutual abandonment. McCardie, J., held that the contract had not been dissolved and that the defendants were liable in damages for the non-delivery.

When will "a change of circumstances," not due to default, asked the learned judge, cause a dissolution of contract? The principles, he thought, should be the same, whether the case concerns a charter-party, a building contract, or the sale of goods; the application alone may vary. The original rule of law was clear: "Where a party by his own contract creates a duty or charge upon himself he is bound to make it good notwithstanding any accident by inevitable necessity, because he might have provided against it by his contract": *Paradine v. Jane* (1647), Aleyn, 26 (cited at p. 543 of [1918] 1 K.B.). The first "true modification" was created, he continued, by the doctrine of "commercial frustration"—as found in *Jackson's Case* (1873), L.R. 8 C.P. 572; (1874), L.R. 10 C.P. 125—but this is "a mere application to commercial adventures of a broad contractual principle" (at p. 544 of [1918] 1 K.B.). What, however, are the limits? "The mere continuance of peace was not a condition of the contract" (at p. 545); and "the destruction of a state of peace is not of itself a destruction of any specific set of facts within the *Krell v. Henry* rule. Nor can it be that grave difficulty on the part of a vendor in procuring the articles" will excuse him from the performance of his bargain contract (at p. 546).

McCardie, J., having classified the cases where "an implied term shall be read into a given contract to the effect that dissolution shall take place if an unanticipated and serious change of circumstances occurs" (at p. 547), and having considered certain decisions which involve "commercial intercourse with the enemy," rather than "commercial frustration," came to the following conclusion:—

"In the absence of any question as to trading with the enemy, and in the absence also of any administrative intervention by the British Government authorities, a bare and unqualified contract for the sale of unascertained goods will not (unless most special facts compel an opposite implication) be dissolved by the operation of the principle of *Krell v. Henry*, even though there has been so grave and unforeseen a change of circumstance as to render it impossible for the vendor to fulfil his bargain" (at p. 550).

Destruction of a factory or warehouse does not absolve a vendor from the duty to deliver unascertained goods; nor, generally speaking, does the occurrence of war, unless the continuance of peace is an express or implied condition of "the contractual basis" (at p. 551). In the present case there was no such intention. There was no question of

illegality or public policy, no Government prohibition or intervention. "There is merely an unforeseen event which has rendered it practically impossible for the vendor to deliver. That event the defendants could easily have provided for in their contracts. If I approved the defendants' contention, I should be holding, in substance, that a contract which did not contain a war clause was as beneficial to the vendor as a contract which contained such a provision."

The decision was affirmed on the facts by the Court of Appeal. The plaintiffs did not know at the time of the contract that Finland timber was shipped from Finland to Hull, nor did they know that English timber merchants did not hold stocks of Finland birch. How, if they did not know of the normal method of transport, could the plaintiffs be deemed to have contracted on the basis of its continuance? (*per* Pickford, L.J., at p. 469 of [1918] 2 K.B.). The implied condition in these cases must be in the mind of both parties. "Why should a purchaser of goods, not specific goods, be deemed to concern himself with the way in which the seller is going to fulfil his contract by providing the goods he has agreed to sell?" And Warrington, L.J., said:—

"The normal mode of transport was not, in fact, in the mind and intention of the plaintiffs, and I see no reason for holding that that normal method must be deemed to have been in their mind and intention" (at p. 471).

The whole court rested their decision upon the facts of the particular case.

In the highly complicated facts of the *Badische Case* [1921] 2 Ch. 331 (at pp. 380, 381), Russell, J. (as he then was), held, however, that there was no rule of law against applying the doctrine of frustration to a contract for the sale of unascertained goods; on appropriate occasions—though these could not be frequent—it could be so applied. The circumstances in that case were indeed "most special"—within the reservation made by McCardie, J., in the *Blackburn Bobbin Case*; the *Badische* contracts were clearly made on the footing that peace would subsist between England and Germany and that the source of supply would remain open.

Russell, J., after lucidly re-stating the principles (at p. 379), observes: "To agree that contracts such as these for delivery of goods over short periods should be interrupted by a war between the country of the contracting parties and the country of supply, and should on the termination of the war be resumed at a date which no man could foresee and under commercial and political conditions which no man could foretell, would be to make a contract absolutely in the dark and one of a most unbusinesslike nature. In my opinion, the parties contracted on the footing that peace would continue to exist between the country of the contracting parties and the country of the source of supply, and that the source of supply would remain open . . ." (at p. 380). But does the doctrine apply, asks the learned judge, to a contract for the supply of unascertained goods? "I can see no reason why," he answers, "given the necessary circumstances to exist, the doctrine should not apply equally to the case of unascertained goods. It is, of course, obvious from the nature of the contract that the necessary circumstances can only very rarely arise in the case of unascertained goods" (at p. 382). In the present case there were "most special facts"—questions as to trading with the enemy, and other facts, including one which gives to the unascertained goods "almost a specific touch," i.e., that the goods were, "in the contemplation of the parties," to come from Germany (at p. 383).

The latest and most authoritative statement of the doctrine and its limitations will be found in the "Report of the Committee on Liability for War Damage to the Subject-matter of Contracts," 1939, Cmd. 6100 (at pp. 4, 5). The Andrewes-Uthwatt Committee adopts the statement of the Buckmaster Committee (on Pre-War Contracts), 1918, Cmd. 8975, on the principles of the common law relating to impossibility and frustration:—

"*Primâ facie* if a man binds himself by contract unconditionally to do that which turns out to be impossible he will be held to his bargain and have to pay damages for his failure to perform.

"If however the impossibility arises from a cause that neither party can reasonably have contemplated when the contract was made, and as to which the terms of the contract made no provision, a man will not be so bound; the matter being unforeseen he is not taken to have promised unconditionally nor, for the same reason, has he stipulated for any condition of excuse.

"If relief from the burden of a contract because performance proves impossible is given, it is because the court holds that it was an implied term of the contract that it should be dissolved in the event which has arisen and created the impossibility."

Here follows the limitation laid down by the *Blackburn Bobbin Case*. "Impossibility for this purpose means commercial impossibility. Mere increased cost of performance, unless to an enormous and extravagant extent, does not make it impossible. A man is not prevented from performing by economic unprofitableness, unless the pecuniary burden is so great as to approximate to physical prevention."

(To be continued.)

Company Law and Practice.

THE emergency provisions which restrict the making of capital issues cover a very wide field; in this column I am only concerned with their effect on the activities of limited companies, and as will be seen, such activities are considerably circumscribed as a result of these provisions, which restrict very much more than the making of capital issues in the ordinary sense of that phrase.

Regulation 6 of the Defence (Finance) Regulations, 1939, contains a general prohibition of the issue of, *inter alia*, shares and debentures except with the consent of the Treasury, or unless the particular issue falls within one or other of the exemptions which the Treasury is authorised to grant. Paragraphs (1), (2) and (3) of the Regulation are in these terms:—

"(1) Subject to such exemptions as may be granted by order of the Treasury, it shall not be lawful, except with the consent of the Treasury and in accordance with such conditions as the Treasury may impose, to make an issue of capital in the United Kingdom, to make, in the United Kingdom, any public offer of securities for sale, or to renew or postpone the date of maturity of any security maturing for repayment in the United Kingdom.

"(2) Subject to such exemptions as may be granted by order of the Treasury, it shall not be lawful to issue any prospectus or other document offering for subscription, or publicly offering for sale, any securities which does not include a statement that the consent of the Treasury has been obtained to the issue or offer of the securities.

"(3) For the purposes of this Regulation a person shall be deemed to make an issue of capital who—

"(a) issues any securities (whether for cash or otherwise), or

"(b) receives any money on loan on the terms, or in the expectation, that the loan will or may be repaid wholly or partly by the issue of any securities, or by the transfer of any securities issued after the making of the loan."

"Security" is defined to include, *inter alia*, shares, stock, bonds, notes, debentures and debenture stock.

It will be seen that the effect of the Regulation (subject to the exemptions granted by the Treasury which I mention

below) is to prohibit the issue of any share or debenture by any company, public or private, unless the consent of the Treasury is first obtained. It does not matter whether the issue is for cash or for some other consideration—the issue of bonus shares, for example, or of a debenture for an existing debt, is prohibited, just as much as an issue of shares or debentures involving the payment of cash. But for the exemptions, the prohibition would have the effect of preventing the formation of a new company, since the necessary shares could not be issued; as will be seen, however, the formation of new companies is permissible, within narrow limits, by virtue of the exemptions hereinafter mentioned.

Paragraph 3 (b), it will be observed, brings within the ambit of the prohibition something less than the issue of securities, viz., the borrowing of money on the terms or in the expectation that the loan will be repaid by the issue of securities: accordingly a company could not borrow money under an agreement or on the understanding that the debt is to be satisfied by the subsequent issue of shares or, presumably, debentures. I say "presumably," because the word "repaid" used in the provision seems hardly an apt word to describe the securing of a loan by the issue of debentures.

The wide scope of the prohibition which, as I have indicated, precludes the issue of any share or debenture except with the consent of the Treasury, makes the exemptions to the prohibition all the more important. The first list of these exemptions is contained in the Capital Issues (Exemption) Order, 1939, and, omitting those which do not directly concern companies, they are as follows:—

(1) Issues of securities where the value of the consideration therefor, together with the value of the consideration for any other securities issued by the same person within the preceding twelve months ending with the date of the issue in question, is less than £5,000.

This exemption will permit, *inter alia*, the incorporation of new companies where the capital to be issued does not exceed £5,000. So far as existing companies are concerned, it will be remembered that the word "securities" includes debentures, so that in determining whether and to what extent a company can issue securities under the exemption, account must be taken not only of shares, but also of debentures, issued during the preceding year. It is to be noted that the consideration on whose value a maximum is placed is not limited to cash consideration.

(2) Issues for the purpose of—

(i) sub-dividing any securities into securities of a smaller denomination, or

(ii) consolidating any securities into securities of a larger denomination

so long as, in either case, the operation does not involve the subscription of any new money.

(3) Allotments of shares by a private company to the vendors of any undertaking if no part of the consideration for the allotment of the shares consists of cash.

This exemption will also be of importance in considering the question of the formation of a new company: if advantage is to be taken of it, no part of the consideration for the allotment of shares must be for cash, and accordingly it will be necessary to exclude all cash from the assets of the undertaking sold to the company. If a private company has allotted shares under this exemption and is contemplating the issue of shares or debentures under exemption 1, *supra*, it will be necessary to take account of the value of the consideration for the shares already issued to the vendors of the undertaking.

(4) Issues of securities on the amalgamation of two or more companies in exchange for the securities of those companies, so long as the operation does not involve the subscription of any new money and none of the amalgamated

companies have issued any securities without the consent of the Treasury by virtue only of exemption (1), *supra*.

(5) Issues of securities in pursuance of a binding obligation entered into before the 3rd September, 1939.

A second list of exemptions (Capital Issues (Exemptions) No. 2 Order, 1939) includes the following:—

Issues of securities in the ordinary course of trading to a person carrying on the business of banking in respect of advances made or overdrafts granted by such person from time to time, not being advances made or overdrafts granted on the terms, or in the expectation of repayment wholly or partly by the issue of any securities, or by the transfer of any securities issued after the making of the advance or the granting of the overdraft.

The proper construction of the wording of this exemption is not, I think, in all respects an easy matter: presumably "advances made or overdrafts granted . . . from time to time" include past, present and future advances and overdrafts. If so, it may be suggested, though with considerable hesitation, that the exemption permits a company in the ordinary course of trading to issue debentures to the bank to secure a contemporaneous advance or its general future indebtedness or an existing debt, provided that such a debt was not incurred under an arrangement that it was to be repaid by the issue of securities in the future. Here, again, one assumes that the reference to "repayment" by the issue of any securities includes the issue of debentures to secure such repayment.

It should, perhaps, be reiterated that an issue of securities not falling within any of the exemptions at present in force can be made with the consent of the Treasury.

A Conveyancer's Diary.

IN war-time there is a certain temptation to cut down trees, sometimes in spite of the fact that they are not really ripe for cutting, owing to the rise in prices which follows from increased demand and the uncertainties of transport on some sea-routes. Accordingly, I propose

Cutting and Sale of Growing Trees.

this week to make some reference to the law concerning trees. If the estate owner is entitled absolutely, he can, of course, deal with the trees as he wishes and keep the proceeds. If he makes a contract for the sale of growing timber he thereby confers a licence upon the purchaser to enter and remove the trees. In the leading case of *Jones v. Tankerville* [1909] 2 Ch. 440, there was such an arrangement, which, indeed, conferred on the purchasers an express right to enter the estate to cut the wood, saw it up and remove it, and the vendor was to give them free exit to hard roads and free sites for sawmills. After the purchasers had entered and started operations, the vendor had them forcibly ousted, and wrecked their plant and timber-stacks. The defendant-vendor seems to have suggested that the licence to enter was revocable, as he purported to repudiate it before starting his wrecking operations. Parker, J., treated this conduct, unusual in other than international affairs, as quite unjustifiable. It is perfectly true that a licence to enter is, *prima facie*, revocable, but it is irrevocable at law, let alone in equity, "if coupled with or granted in aid of a legal interest conferred on the purchaser, and the interest so conferred may be a purely chattel interest or an interest in realty": *ib.*, at p. 442. For example, if the sale had been of felled timber lying on the land on the terms that the purchaser should be entitled to enter and carry it away, the licence so conferred would have been irrevocable: *Wood v. Manley*, 11 Ad. & E. 34. Accordingly, the learned judge held that the licence was irrevocable. He also indicated (at p. 442) that under a contract for the sale of specific growing timber the property in the wood vests in the purchaser upon the severance of the trees, and (at p. 445) that such a contract was one for the sale of goods

within the Sale of Goods Act, 1893. It follows, of course, that if the value of the trees exceeds £10 the contract must be in writing: Sale of Goods Act, s. 4.

If the land on which the trees grow is settled, various points arise as to the disposal of the proceeds of sale. Two main distinctions have to be drawn: (1) whether the tenant for life is or is not impeachable for waste; and (2) whether the trees are or are not "timber" in the legal sense. The broad rules are that cutting timber is waste, and that oak, ash and elm twenty years old are timber, with the addition in various parts of the country of other trees which are timber by local custom.

If the tenant for life is unimpeachable for waste, he is entitled to cut timber and keep the proceeds. The only limitation on his powers is that he must not commit any of the very gross forms of destruction known as "equitable waste": for example, he may be restrained by injunction from the wanton cutting down of ornamental timber which was already on the land when his interest came into possession, or from cutting saplings so as to despoil the estate: see, for example, *Baker v. Sebright*, 13 Ch. D. 179, and *Weld-Blundell v. Wolseley* [1903] 2 Ch. 664. If the tenant for life in fact commits equitable waste, it is not altogether clear what is done with the money. The one thing that is certain is that the tenant for life is not allowed to keep it or the income arising from it: see *Lushington v. Boldero*, 15 Beav. 1, and cases discussed in the note thereto. The question is whether it is immediately payable to the next tenant in tail or is accumulated to follow the inheritance.

A case arose in Ireland during the last Great War relating to equitable waste: *Re Piggott* (1919), 1 I.R. 23. There, a government department, acting under the Defence of the Realm Regulations then in force, entered on settled land of which the tenant for life was unimpeachable for waste and felled and removed ornamental trees, which it would have been equitable waste for the tenant for life to have cut. The department paid £630 to the settlement trustees as compensation, and the question for decision was who was to get the £630. The tenant for life not having actually committed equitable waste, it was thought unjust to deprive him, according to the strict rule, of all benefit, with the consequence that the £630 was added to the fund and he was given the income for life. He could not have been given the £630 itself, as he could himself never have got such a sum in such a manner save by committing equitable waste.

There is also a small statutory restriction on the powers of a tenant for life, even, if not impeachable for waste, namely, that if trees are planted as an improvement under the Settled Land Act he may not "cut down or knowingly permit to be cut down, except in proper thinning," such trees: S.L.A., s. 88 (2).

If the tenant for life is impeachable for waste his position is quite different. By statute he may cut ripe timber with the consent of the trustees of the settlement: S.L.A., s. 66. If so, he may keep one quarter of the proceeds, and the other three-quarters must be capitalised. Apart from this enactment he might not cut timber for sale at all. In former days he had to start an action to get ripe timber cut. But he may thin timber to a proper extent or take it for "estovers," i.e., wood for fuel, or building, and the repair of agricultural implements or hedges, and he may keep a proportion of the proceeds of sale of windfalls corresponding to what he might properly have cut.

Whether or not the tenant for life is impeachable for waste, if he sells the land with trees on it, the trees being paid for separately from the land at a valuation, the purchase money is capital money: S.L.A., s. 49 (2). The word used in this subsection to refer to trees is "timber," which is not used in its ordinary limited legal sense, but is specially defined to mean "timber or other trees, pollards, tellers, underwood, saplings and plantations."

If the trees in question are not timber in the proper sense, even a tenant for life impeachable for waste may cut them and take all the proceeds for himself, except if they were planted as an improvement under the Settled Land Act (*ib.*, s. 88 (2)). Thus, in the recent case of *Re Harker* [1938] Ch. 323, the tenant for life was allowed to keep all the proceeds of sale of larches (which are not timber) and was not bound even to re-plant. On the other hand, where trees that are not timber were not cut by the tenant for life but were blown down in a great storm, beyond the ordinary quantity of windfalls, a compromise arrangement was adopted: *Re Harrison*, 28 Ch. D. 220. In that case the trees were not all ripe for cutting, but had reached a stage where they were producing a good annual income by discreet thinnings and sales. The storm so destroyed the plantations that what was left had to be cleared and re-planted. The Court of Appeal decided that the right thing to do was to have the proceeds of sale invested, giving the trustees a right of recourse to the investments to pay for re-planting, and to give to the tenant for life a yearly sum of an arbitrary figure taken by the court as a fair average of the income which she would be likely to have got from the plantations apart from the storm, this sum to be produced from the interest on the investments, and if necessary from capital. In any year where the income of the fund exceeded that sum the surplus income was to be invested.

A question rather similar to that arising out of a great storm arose during the last Great War: *Re Terry*, 87 L.J. Ch. 577. There non-timber trees were cut before they were ripe for felling in order to take advantage of the high prices then ruling. The proceeds of sale were probably at least as much as the trees would have fetched in normal times if ripe. The court ordered that the settlement trustees should pay out of the proceeds the agent's commission and the cost of re-planting, and should then divide the proceeds equally between the tenant for life and the capital of the estate. The ground of this decision, as of that relating to the great storm, is not altogether clear. It is plain that if the trees are not timber it is not waste to cut them, and the life tenant may keep the proceeds: *Re Harker*. Logically, it seems that in such a case it ought not to matter whether the trees are or are not ripe for cutting. It is true that it is suggested in the report that the larches in question in *Re Harker* were ripe, being then forty years old, but it was indicated in *Re Harrison* that larches are at their best between their fiftieth and sixtieth years. In any case, if it is not waste to cut such trees it is not apparent what their being ripe or not ripe has to do with the matter. Accordingly, I think that it would be worth arguing in a future case like *Re Terry* that *Re Harker* applied, and the tenant for life could keep the whole proceeds where he cuts because of a war just as he would if he cut in peace-time. *Re Piggott*, of course, is on quite a different footing, because there the trees were not merely timber but ornamental timber, which no tenant for life has a right to cut. And *Re Harrison* seems to me to be rather more justifiable than *Re Terry*, because there the trees had not been voluntarily cut, as in *Re Terry*, but had been blown down by act of God. On the other hand, from a practical point of view, both *Re Terry* and *Re Harrison* have a great deal to commend them, as there is really no good reason for the maintenance of the distinction between timber and non-timber. The law jealously preserves timber trees on estates (or their proceeds) for the remainderman, but seems to care not at all for equally profitable non-timber trees, even to the extent of not requiring a clearing to be re-planted: *Re Harker*. Presumably such a rule once had a good explanation, but it seems now to be valueless.

NOTE.—Up to date two Orders under the Defence Regulations have been made concerning the control of growing trees. The first (which operated from 2nd to 13th September) was, in effect, revoked by the now operative Control of Growing Trees (No. 2) Order, 1939. Under the latter it is forbidden to sell or agree or offer to sell or invite an offer to buy any growing trees for felling, save under a licence or

special or general direction of the Minister of Supply (art. 1). Nor may any person owning or having power to sell or being in possession of growing trees fell more than 1,000 cubic feet per month, save with like authorisation (art. 2). The prices for sale of growing trees for felling are elaborately controlled by art. 3 and the Schedule. "Growing trees" are defined by reference to art. 2 of the earlier Order, and mean "all trees growing in the United Kingdom of pitprop size or over other than orchard trees."

There are also at least four Orders (Control of Timber Orders, 1939), controlling the disposal of timber, i.e., felled wood.

Landlord and Tenant Notebook.

ALL the provisions of the Act which relate to the disclaimer

Ground Leases and Multiple Leases under the Landlord and Tenant (War Damage) Act, 1939.

and retention of leases have now been examined in these columns, except the special modifications of these provisions which apply to ground leases and multiple leases. Section 13 sets out the modifications affecting ground leases. First of all, what is a ground lease?

This is defined (s. 24) as "a lease at a rent (or, where the rent varies, at a maximum rent) which does not substantially exceed the rent which a tenant might reasonably have been expected, at the commencement of the term created by the lease, to pay for the land comprised in the lease, excluding any buildings, for a term equal to the term created by the lease."

In other words, it is for the court to decide whether the alleged ground rent is in fact only a rent for the ground exclusive of buildings (or at any rate not substantially in excess of it) or a rent for something in addition to the land. The persons who may ask the court to decide this question are (a) the person serving or the person on whom is served a notice of retention or a notice to elect, or a notice of disclaimer (otherwise than under an order of the court as described below, s. 13); or (b) any other person having an interest in or derived out of the term created by the lease, or having an interest in the reversion immediately expectant on the determination of the lease (s. 14 (1)).

The application may be made at any time within one month from the service of a notice of retention or disclaimer or notice to elect. It must ask the court to decide whether the notice is of no effect on the ground that the lease is a ground lease. If the court decides against its being a ground lease, it may extend the permitted period for serving on the landlord a notice to avoid disclaimer or for compliance by the tenant with the notice to elect (s. 14 (2)). A lease is always deemed not to be a ground lease for the purpose of any proceedings pursuant to a notice of retention or disclaimer or notice to elect, unless the court decides otherwise on an application under s. 14 (s. 14 (3)).

If the court decides that a lease is a ground lease, the provisions of the Act relating to disclaimer and retention of leases (Pt. II) have effect subject to the following modifications: First, the tenant will not be entitled to serve a notice of retention, nor, unless the court otherwise orders, a notice of disclaimer, and the landlord will not be entitled to serve a notice to elect (s. 13 (2)). Further, a tenant of a ground lease may apply to the court for an order that he should be at liberty to serve a notice of disclaimer of the lease, on such conditions as to the payment of compensation and otherwise as the court thinks fit to impose, and that s. 6 (1) (relating to applications by interested persons for a decision of the court that the land was not unfit by reason of war damage) shall not apply. In order to succeed in his application the tenant must show that the land has suffered war damage, and the court must have regard to the extent of the war damage and all the circumstances of the case, including (a) the length of the unexpired part of the term of the lease,

and the relation of the amount of the rent payable thereunder to the annual value immediately before the occurrence of the war damage; and (b) any offers by the landlord for an extension of the term of the lease or for an alteration of the rent or for any other modification of the terms of the lease (s. 13 (3)). If, in pursuance of an order of the court under this provision, the tenant serves a notice of disclaimer, the Act's provisions authorising the landlord to serve a notice of disclaimer within the permitted period have no effect: see ss. 4 (5) and 5 (1). Any other provision of the Act relating to that period has effect as if the landlord were entitled to serve such a notice: see s. 5 (3).

"Multiple lease" is defined by s. 24 as "a lease comprising buildings which are used or adapted for use as two or more separate tenements". The modifications, subject to which Pt. II of the Act applies to multiple leases, are as follows: First, s. 6 of the Act, which, it will be recalled, sets out the method by which, when a notice of disclaimer is served, the court may be called upon to decide questions as to whether land subject to a lease is unfit by reason of war damage, has no effect at all in relation to multiple leases (s. 15 (1)). In substitution for s. 6 there is a provision (s. 15 (2)) that where a notice of disclaimer or a notice to elect is served with respect to the lease certain persons may apply to the court within a month from service of the notice to decide whether the tenant should be allowed to disclaim, whether wholly or as respects one or more of the separate tenements comprised therein or at all. The persons who may so apply are (a) the person serving the notice or the person on whom it is served; or (b) any other person having an interest in or derived out of the term created by the lease, or having an interest in the reversion immediately expectant on the determination of the lease.

The court's powers and duties on such an application, and the orders which in some circumstances it may make and in others it must make, are varied. They are: (a) Where a notice of disclaimer has been served (whether in compliance with a notice to elect or not) the court *must* order that the notice of disclaimer shall have effect under Pt. II, and *may* extend the permitted period for service by the landlord of a notice to avoid disclaimer; (b) Where a notice to elect has been served and has not been complied with, the court *must* order that the tenant be at liberty to serve a notice of disclaimer, and (i) *may* extend the permitted period for compliance with the notice to elect, or (ii) on the tenant's application *may* order that a notice of disclaimer shall be deemed to have been served by him on the date of the order; (c) If the court is not satisfied that it is equitable to allow the lease to be wholly disclaimed, but is satisfied that it is equitable to allow it to be disclaimed as regards one or more of the separate tenements comprised therein (described as "the disclaimable tenements") the court (i) *must* order that the lease shall be treated as if it were two separate leases, one comprising the disclaimable tenement or tenements, and the other comprising the remainder of the tenements; and (ii) *must* give such consequential directions as to the apportionment of the rent and otherwise as it thinks just, including directions as respects any sub-lease comprising a disclaimable tenement and a tenement which is not disclaimable; and (iii) *must* order that the tenant shall be at liberty to serve a notice of disclaimer as respects the lease comprising the disclaimable tenement or tenements, but not as respects the other lease; and (iv) where a notice of disclaimer has been served (whether in compliance with a notice to elect or not) *must* order that the notice of disclaimer shall be of no effect; and (v) where a notice to elect has been served (whether a notice of disclaimer has been served in compliance therewith or not), *may* extend the permitted period for compliance with the notice to elect; and (vi) if the tenant serves a notice of disclaimer as respects the lease comprising the disclaimable tenement or tenements, *may* empower the landlord to enter upon the land comprised in the other lease for the purpose

of doing work on the land comprised in the disclaimed lease; (d) If the court is not satisfied that it is equitable to allow the lease to be disclaimed either wholly or as respects one or more of the separate tenements comprised therein, the court (i) where a notice of disclaimer has been served (whether in compliance with a notice to elect or not) *must* order that the notice of disclaimer shall be of no effect; (ii) where a notice to elect has been served and no notice of disclaimer has been served in compliance therewith, *must* order that any notice of disclaimer thereafter served by the tenant in compliance with the notice shall be of no effect; (iii) where a notice to elect has been served and no notice of retention has been served in compliance therewith, *may* order (on the tenant's application) that notwithstanding any failure to comply with the notice to elect, the tenant shall not be deemed to have served a notice of retention: s. 15 (3) and (4).

The use of the word "equitable" in relation to the court's powers and duties has the effect of giving the court a discretion, in spite of the fact that "shall" is used more frequently than "may." That discretion, in cases where the word "shall" (here translated as "must") is used, is fettered, for the court must in all cases have regard to the extent of the war damage suffered by the land comprised in the lease as a whole and all the circumstances of the case (including any offers made by the landlord for an extension of the term of the lease or for an alteration of the rent, or for any other modification of the terms of the lease: s. 15 (3)). In the absence of an application to the court under s. 15, the land will be deemed to have been unfit by reason of war damage at the time of the service of the notice of disclaimer or notice to elect with respect to a multiple lease.

There still remain some provisions with regard to multiple leases and other matters which will have to be left over until next week.

Our County Court Letter.

LIABILITY FOR VERMINOUS HATS.

IN *Ching v. Garsons*, recently heard at Plymouth County Court, the claim was for £25, as damages for breach of warranty. The plaintiff's case was that, on the 8th December, 1938, she tried on several hats at the defendants' shop, and bought one of the hats. This hat was worn the same day and the next day, and on the latter occasion the plaintiff found nits in her hair. She had never previously had lice in her hair, and the hat was destroyed, as the plaintiff did not like to keep an infected article. Although she rode to the shop in an omnibus, it was improbable that she caught the infection there. A submission was made that there was no case to answer, but this was overruled. The defendants' case was that, when the plaintiff first complained, she was not sure that the hat was the source of infection, and she merely asked for a voluntary payment. Evidence was given by a consulting physician (the holder of a degree in zoology) that it would not be possible for the plaintiff to have caught lice from the hat. The condition of her head, forty-eight hours after the appearance of the lice, could only have been the result of infestation at a minimum of three days, and probably a week. The evidence of the defendants' manageress was that the hats were brushed inside and out before being tried on. There had never been a similar complaint before. His Honour Judge Lias gave judgment for the defendants with costs. It is to be noted that claims against clothiers usually arise from an attack of dermatitis, alleged to be due to irritants used in manufacture. See *Grant v. Australian Knitting Mills, Ltd.* [1936] A.C. 85.

OWNERSHIP OF HEDGE.

IN *Palmer v. Wakeman*, recently heard at Bromsgrove County Court, the claim was for damages for trespass, an injunction to restrain the defendant from cutting a hedge, and a declaration that the hedge was the plaintiff's property. The case for

the plaintiff was that he went to live on the property with his parents fifty years ago, and stayed there for twelve years. He returned to live there in 1911 and in 1920 he bought the freehold. His father had always regarded the hedge as his own, and had maintained it, having paid for it to be pleached in 1896. It was always known as "Palmer's Hedge," and no one had disputed the plaintiff's title until the defendant cut the hedge. The defendant had only bought the adjoining property in the autumn of 1938. Corroborative evidence was given by a former occupant of the defendant's cottage, and by a roadman, aged seventy-two. The defendant's case was that the plaintiff did not own the hedge and had therefore not suffered damage by its being cut. Six witnesses gave evidence that the defendant's predecessors in title had always cut the hedge, which had a ditch on the plaintiff's side, thereby showing it was the defendant's property. His Honour Judge Roope Reeve, K.C., observed that conveyances had been produced, relating to the splitting up of Barley Close on the 4th April, 1837. The hedge was not mentioned, however, and the defendant had sought to rely on the presumption that the position of the ditch decided the ownership of the hedge. This was inconclusive, however, as it could not be found as a fact that there was ever a ditch on the plaintiff's side. Moreover, the hedge had apparently been in existence when Barley Close was in one ownership. The hedge had evidently been trimmed from one side or the other without regard to legal rights. The conclusion was that it was a party hedge, and a declaration would be made accordingly. The claim for damages and an injunction failed, and the plaintiff was ordered to pay half the defendant's costs. Somewhat similar facts were considered by the Court of Appeal in *Fisher v. Winch* [1939] W.N. 99.

Books Received.

Chronological Table and Index of the Statutes. Covering the Legislation to the 31st December, 1938. Fifty-fourth Edition. In two volumes. Royal 8vo. Vol. I, pp. x and 770. Vol. II, pp. iv and 2147. London: H.M. Stationery Office. Price for the two volumes, £1 10s. net.

Executorship Law and Accounts. By the late D. F. DE L'HOSTE RANKING, M.A., LL.D., and ERNEST EVAN SPICER, F.C.A., and ERNEST C. PEGLER, F.C.A. Fourteenth Edition. 1939. Edited by H. A. R. J. WILSON, F.C.A., F.S.A.A. Crown 4to. pp. xlvii and 434 (with Index). London: Sir Isaac Pitman and Sons, Ltd. 15s. net.

Table showing Income Tax at 7s. in the £, on 1d. to £100,000. London: Edwards & Smith (Ldn.) Ltd. 9d. net.

Obituary.

MR. G. PONSFORD.

Mr. George Ponsford, solicitor, of Southampton, died on Saturday, 23rd September. Mr. Ponsford was admitted a solicitor in 1906.

War Time Addresses.

JOHN NORTHMORE, "Homeleigh," 14, Queen's Road, Lipson, Plymouth.

PARSON, LEE & CO., "Flete," Somerset Road, New Barnet, Herts. Telephone: Barnet 0660.

STEADMAN, VAN PRAAGH & GAYLOR, 5A, Station Parade, Gerrards Cross, Bucks. Telephone 2058.

THOMPSON & DEBENHAM, 6, St. Peter's Street, St. Albans, Herts.

WESTMINSTER BANK, the temporary address of the Trustee Department is Priory Mansions, Bath Road, Bournemouth, Hants.

Correction, see issue dated 30th September.

LYDALL & SONS inform us that they are still carrying on their practice at 37, John Street, London, W.C.1.

Correspondence.

[The views expressed by our correspondents are not necessarily those of THE SOLICITORS' JOURNAL.]

The Law Society.

Sir,—I read with some surprise the letter from Mr. Syrett in your issue of the 23rd September. It would seem from this that Mr. Syrett has not entered the Chancery Lane premises of The Law Society since the declaration of war; if he had done so, he would have discovered that the amenities provided for members have not been affected. The library remains open, the librarians being in attendance, as well as the hall, the common room, etc., the Record Department is open for members desiring to make inquiries, and the catering arrangements are continuing as before.

It is therefore puzzling that Mr. Syrett should say that The Law Society "has more or less ceased to function." It would be interesting to know what inconvenience in this respect Mr. Syrett has suffered.

The only matter by which members are affected by the evacuation is the fact that, if they desire to communicate with the Secretary, they must write to him instead of calling upon him, and, as the Secretary now has almost more than he can do, this is all to the good.

Mr. Syrett says that he gathers that a large number of the staff have already had notice to go. This is not the case, and it would be interesting to know the source from which Mr. Syrett gathered it. It may well be that, if he has been to the Chancery Lane premises, he may have missed some familiar faces amongst the staff, but this is because nearly 50 per cent. of the staff are now engaged on national service, a circumstance of which I do not suppose Mr. Syrett wishes to complain.

There are irreplaceable documents, including the Solicitors' Roll, in the custody of the Society, and those responsible would have been lacking in their duty had they not, in common with most other great institutions, taken the natural precaution of moving those documents to a place of supposed safety. The records having been removed, it was necessary that the staff, who work continuously upon them, should be removed also.

The matter was considered and decided upon, after taking all relevant matters into consideration, months ago in anticipation of the declaration of war and, on its declaration, the arrangements made were carried out according to plan.

The matter will be dealt with in the October number of the Society's "Gazette," and I do not propose to reply to any further letters from members on the subject.

Chancery Lane, W.C.2.

RANDLE F. HOLME,

September, 1939.

President of The Law Society.

Sir,—With further reference to my letter to you of the 25th September, published in your issue of the 30th September, I beg to inform you that I have received a very courteous letter from the Secretary of The Law Society promising to publish my entry in next month's "Gazette" free of charge.

The Register of Vacancies, etc., however, still remains at Newbury, and my main grievance is still current.

Thanking you for your courtesy.

London, S.E.15.

G. W. KELLOCK.

2nd October, 1939.

To save light and fuel, and to enable the staffs of solicitors' offices engaged in war work to have some relaxation, the Council of the Southport and Ormskirk Law Society has recommended its members to close their offices at 5 p.m. instead of 6 p.m.

The Redhill County Court will, until further notice, use as its Court House the Magistrates' Court, Town Hall (Castlefield Road), Reigate, and not the Market Hall, Redhill. The Court Office remains temporarily at Gore House, Cavendish Road, Redhill. The Judge's sitting, fixed for the 11th October, has been adjourned to the 27th October.

To-day and Yesterday.

LEGAL CALENDAR.

2 OCTOBER.—Serjeant John Glanville died on the 2nd October, 1661, at the age of seventy-five, having lived just long enough to rejoice in the Restoration after his sufferings under the Commonwealth and to resume the office of King's Serjeant first conferred on him by Charles I in 1640. His active support of the King at the opening of the Civil War brought about his impeachment when he fell into the hands of the Parliament and he was imprisoned in the Tower of London and heavily fined. On his release, in 1648, he went into retirement in the country. In his day he was regarded as one of "the biggest stars" of the law.

3 OCTOBER.—Henry Charles Lopes, son of Sir Ralph Lopes, Bart., was born at Devonport on the 3rd October, 1828. He was called to the Bar in 1852, raised to the Bench in 1876, and promoted to the Court of Appeal in 1885. In 1897, on the occasion of the Queen's Diamond Jubilee, he was raised to the peerage as Baron Ludlow of Heywood, in Wiltshire, and soon afterwards he retired. He died two years later. Though hardly a great lawyer he displayed exceptional ability in *nisi prius* and divorce cases.

4 OCTOBER.—On the 4th October, 1782, "William Mayhew was executed pursuant to his sentence for assaulting and robbing Elizabeth Randal and most indecently and cruelly using her. He was a most sullen, abandoned wretch, and when at the gallows seemed wholly indifferent to his approaching dissolution. He was about nineteen years of age and happy it was that he was thus early cut off from society."

5 OCTOBER.—On the 5th October, 1757, there was a good crop of fruit on the Tyburn Tree, twelve felons in all—burglars, forgers, highwaymen, a thief, a horse-stealer and a man who had returned from transportation. One of the forgers, a woman, "seemed to behave in a very audacious manner." One of the burglars "appeared to be out of his senses." But the rest "behaved very decently and died very penitent."

6 OCTOBER.—On the 6th October, 1879, one year after his retirement from the Court of Exchequer, Sir Anthony Cleasby died at his Welsh seat at Pennoyre.

7 OCTOBER.—Lord Kingsdown is hardly remembered in legal history and it is not easy to say why, for he was a remarkable man. The blood of Lord Chief Justice Pemberton ran in his veins and he was the son of a Chancery barrister whose success had not gone with a talent for saving. Accordingly, his mother was left too badly off to give him a public school or university education, and after a gloomy and joyless youth he went straight to the Bar. There he made the unprecedented sum of £600 in his first year, and by the time he was thirty his income was £3,000. He went into politics, but declined successively the Solicitor-Generalship, a seat on the Bench and the Great Seal, looking forward to retiring to the country life he loved. All he would take was a place on the Judicial Committee of the Privy Council and a seat in the House of Lords. He died at his seat at Torry Hill in Kent on the 7th October, 1867.

8 OCTOBER.—Sir George Bowyer, seventh baronet, born on the 8th October, 1811, at Radley Park, near Abingdon, in Berkshire, had as little personal ambition as Lord Kingsdown. After a short spell as a cadet at the Royal Military College at Woolwich, he joined the Middle Temple, where he was called to the Bar in 1839. He began practice as an equity draftsman and conveyancer but his real work was as a jurist, studying and publishing works on Constitutional Law, Roman Law and general jurisprudence. In 1850 he became a Roman Catholic and thenceforth his learning

enabled him to render those of his new faith conspicuous service. He became the holder of several Papal Orders. He sat for many years in Parliament.

THE WEEK'S PERSONALITY.

But for an illness which rendered him permanently lame Mr. Baron Cleasby might have been Major-General Cleasby, for his early intention had been to adopt a military career. Instead, he joined the Inner Temple and went to the Bar. Perhaps it was just as well, for it looks rather as if in the Army he would have joined the noble Duke of York in the school of commanders who march their men to the top of the hill and march them down again. At the Bar, though learned in all branches of the law, he was certainly not a fighter, and on the Bench he was too cautious and diffident to make a good judge. By his conscientious endeavours to explain the whole law to juries, he only succeeded in puzzling and confusing them. His sentences were extraordinarily lenient and were often made incongruous by being prefaced by the strongest expressions as to the enormity of the crime. He was an extraordinarily pleasant man without a particle of arrogance or impatience and with an overflowing kindness of heart. It is recorded that the strongest expression of disapproval he ever uttered was when an over-zealous counsel was defending a prisoner in particularly hyperbolic terms. "Oh dear! Oh dear!" the judge was overheard to murmur. "Whatever will he say next?" He had the defects of his qualities and the innate nobility of his character should cause him to be well remembered.

BRAVING THE BOMBS.

Now that the science of A.R.P. is teaching Bench and Bar to take refuge underground, if necessary in the Old Bailey cells, in case of disturbance by air raid, the minds of those who can remember the last war will naturally turn back to that scene at Shoreditch County Court in June, 1917, when 'planes raiding London by daylight arrived in the middle of the cross-examination of one of the witnesses. Quite close by there was a great explosion. People rushed wildly for the doors or took cover beneath tables and chairs. Judge Cluer did not flinch. Gravely he asked counsel whether they wished for an adjournment, and when they in turn inquired of the girl in the witness-box, who had also remained calm, whether she was prepared to go on, she replied: "Yes, certainly, if you are." So stoically they resumed the hearing, the judge saying: "If we are to die, let us die like English men and women." That day there were many casualties quite near the court.

SHUT OUT OF GAOL.

The law in the United States of America often takes a more whimsical turn than our own. From Georgia comes an account of a man who walked into the police headquarters at Rome there and said: "I am an escaped convict from Polk County. I can't stand the strain of dodging, and want to give myself up." But when the Polk prison authorities were told they replied: "Turn him loose for all we care. We don't want him bad enough to come to Rome to fetch him." Perhaps it's the Irish in the Americans that gives rise to incidents like that. During "the troubles" there a certain political prisoner confined in Crumlin gaol was given a week's leave on parole to visit his sick wife. On the day of his return he was due back at 4 p.m., but he arrived an hour late. "What do you want?" asked the warden when he rang the bell. "I'm a prisoner here," he answered. "Too late to-day," he was told. "But where am I to go?" he cried. "You'll have to go to an hotel," was the reply. And he had to, at his own expense.

The next Quarter Sessions for the Borough of Stamford will be held at the Town Hall, Stamford, on Wednesday, 25th October, 1939, at 11.30 a.m.

War Legislation.

(Supplementary List, in alphabetical order, to those published in THE SOLICITORS' JOURNAL, dated September 16th, 23rd and 30th.)

Progress of Bills.

House of Lords.

Courts (Emergency Powers) (Scotland) Bill.	
Read Second Time.	[3rd October.
Education (Emergency) Bill.	
Read Second Time.	[3rd October.
Education (Emergency) (Scotland) Bill.	
Read Second Time.	[3rd October.
Execution of Trusts (Emergency Provisions) Bill.	
Read Second Time.	[3rd October.
Solicitors (Disciplinary Committee) Bill.	
Read Second Time.	[3rd October.

House of Commons.

Finance (No. 2) Bill.	
Read Second Time.	[2nd October.

Statutory Rules and Orders.

- No. 1299. **Alkali, &c.**, Works Order, dated September 27.
- No. 1296. **Compensation** (Defence) Notice of Claim Rules, dated September 27.
- No. 1302. **Customs**. Export Licences. Open General Export Licence for certain Foodstuffs, dated September 27.
- No. 1313. **Emergency Powers** (Defence). The Control of Aluminium (No. 3) Order, dated September 26.
- No. 1269. **Emergency Powers** (Defence). The Control of Flax (No. 2) Order, dated September 6.
- No. 1282. **Emergency Powers** (Defence). The Control of Hides and Skins (No. 2) Order, dated September 22.
- No. 1322. **Emergency Powers** (Defence). The Control of Hides and Skins (No. 3) Order, dated September 28.
- No. 1273. **Emergency Powers** (Defence). The Control of Iron and Steel (No. 3) (Scrap) Order, dated September 22.
- No. 1281. **Emergency Powers** (Defence). The Control of Jute (No. 2) Order, dated September 22.
- No. 1321. **Emergency Powers** (Defence). The Control of Molasses and Industrial Alcohol (No. 2) Order, dated September 28.
- No. 1283. **Emergency Powers** (Defence). The Control of Non-Ferrous Metals (No. 3) Order, dated September 24.
- No. 1316. **Emergency Powers** (Defence). The Cultivation of Lands (Allotments) Order, dated September 18.
- No. 1317. **Emergency Powers** (Defence). Cultivation of Lands. The Trespass on Agricultural Land (Allotments) Order, dated September 18.
- No. 1303. **Emergency Powers** (Defence). The Defence (Agriculture and Fisheries) Regulations, 1939, Order in Council, dated September 28.
- No. 1304. **Emergency Powers** (Defence). The Defence (Armed Forces) Regulations, 1939, Order in Council, dated September 28.
- No. 1325. **Emergency Powers** (Defence). Entry of British Subjects into Enemy Territory. Order, dated September 6, under Regulation 17 of the Defence Regulations, 1939.
- No. 1291. **Emergency Powers** (Defence). Finance. The Capital Issues (Exemptions) No. 2 Order, dated September 26.
- No. 1300. **Emergency Powers** (Defence). Finance. The Securities (Restrictions and Returns) Amendment Order, dated September 25.
- No. 1312. **Emergency Powers** (Defence). The Food Control Committees (Local Distribution) Order, dated September 29.
- No. 1255. **Emergency Powers** (Defence). Food. The Butter (Requisition and Control) Order, dated September 22.
- No. 1274. **Emergency Powers** (Defence). Food. The Butter (Maximum Prices) Order, dated September 23.
- No. 1253. **Emergency Powers** (Defence). Food. The Eggs (Maximum Prices) (No. 2) Order, dated September 22.

- No. 1278. **Emergency Powers** (Defence). Food. Order, dated September 23, amending the Fat Stock (Provisional Prices) (No. 2) Order, 1939.
- No. 1280. **Emergency Powers** (Defence). Food. General Licence, dated September 23, under the Animal Oils and Fats (Provisional Control) Order, 1939 (S.R.O., 1939, No. 1074), as amended by S.R.O., 1939, No. 1153.
- No. 1279. **Emergency Powers** (Defence). Food. General Licence, dated September 23, under the Oilseeds, Vegetable Oils and Fats (Provisional Control) Order, 1939 (S.R.O., 1939, No. 1073), as amended by S.R.O., 1939, No. 1151.
- No. 1275. **Emergency Powers** (Defence). Food. The Imported Pork (Requisition) Order, dated September 23.
- No. 1276. **Emergency Powers** (Defence). Food. The Liquid Glucose and Invert Sugar (Maximum Wholesale Prices) Order, dated September 23.
- No. 1301. **Emergency Powers** (Defence). Food. The Pigs (Provisional Prices) (Northern Ireland) Order, dated September 27.
- No. 1277. **Emergency Powers** (Defence). Food. The Sugar (Maximum Prices) (No. 2) Order, dated September 23.
- No. 1311. **Emergency Powers** (Defence). Food. The Sugar (Maximum Prices) (No. 3) Order, dated September 27.
- No. 1271. **Emergency Powers** (Defence). The Motor Fuel Rationing (No. 2) Order, dated September 15.
- No. 1292. **Income Tax and Sur-Tax**. Regulations, dated September 20.
- No. 1248. **National Registration** Regulations, dated September 21.
- No. 1252. **Pension**. The War Pensions and Detention Allowances (Mercantile Marine, etc.) Scheme, dated September 22.
- No. 1315. **Sugar** (Rate of Assistance) No. 2 Order, dated September 22.
- No. 1298. **Supply, Ministry of**. The Ministry of Supply (Transfer of Powers) (No. 2) Order in Council, dated September 21.
- No. 1314. **Unemployment Insurance** (Insurance Industry Special Scheme) (Variation) Order, dated September 19.
- No. 1245. **War Risks Insurance** (General Exceptions) Order, dated September 22, 1939. (Amended Reprint).
- No. 1268. **Wild Birds Protection** (Administrative County of Dorset) Order, dated September 15.

Draft Statutory Rules and Orders.

Air Navigation (Licensing of Public Transport) Order, 1938 (Revocation) Order, 1939.

Circulars, etc.

Board of Trade.

Export, Control of. List of Goods prohibited to be exported from the United Kingdom under the Export of Goods (Prohibition) Orders, 1939, except under licence from the Board of Trade. September 25.

Stationery Office.

List of Emergency Statutory Rules and Orders issued and in the press. Revised to September 27, 1939. (An Index to the numerous Regulations made under the Civil Defence Act, and other War legislation. The regulations are grouped under the subject to which they relate.)

Treasury.

Emergency Powers (Defence) Act, 1939. The Defence Regulations, 1939, as amended up to and including September 21, together with a Table showing the effect of the Regulations on the Statute Book.

Copies of the above Bills, S.R. & O.'s, etc., can be obtained through The Solicitors' Law Stationery Society, Limited, 22, Chancery Lane, London, W.C.2, and Branches.

Court Papers.

Supreme Court of Judicature.

MICHAELMAS SITTINGS, 1939.

ROTA OF REGISTRARS IN ATTENDANCE ON			
DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	MR. JUSTICE FARWELL.
Oct. 9	Mr. Blaker	Mr. More	Mr. Jones
" 10	More	Reader	Ritchie
" 11	Reader	Andrews	Blaker
" 12	Andrews	Jones	More
" 13	Jones	Ritchie	Reader
" 14	Ritchie	Blaker	Andrews

GROUP A.		GROUP B.	
DATE.	MR. JUSTICE BENNETT.	MR. JUSTICE SIMONDS.	MR. JUSTICE CROSSMAN.
Oct. 9	Non-Witness.	Witness.	Non-Witness.
" 10	Reader	Blaker	Ritchie
" 11	Andrews	More	Jones
" 12	Jones	Reader	More
" 13	Ritchie	Andrews	Blaker
" 14	More	Ritchie	Andrews

COURT OF APPEAL.

One Division of the Court will hear Interlocutory and Final Appeals from the Chancery Division, Palatine Appeals and Appeals from the Chancery Division (In Bankruptcy.)

A Second Division of the Court will hear Interlocutory and Final Appeals from the King's Bench Division.

A Third Division of the Court will hear Appeals re The Workmen's Compensation Acts, and County Court Appeals.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

NOTICE.

From the 3rd to the 11th October inclusive, The Chancery Judges will sit as additional Judges of the King's Bench Division and only urgent business in the Chancery Division will be dealt with.

Before Mr. Justice FARWELL.

On and after the 12th October Mr. Justice FARWELL will sit for the disposal of the List of Witness Actions.

Mondays—Chamber Summons Group A.

GROUP A.

Before Mr. Justice BENNETT.

Non-Witness List.

Mondays...Companies (Winding up) Business.

Tuesdays...Motions, Short Causes, Petitions, Procedure Summons, Further Considerations and Adjourned Summons.

Wednesdays Adjourned Summons.

THE COURT OF APPEAL.

A List of Appeals for hearing, entered up to Tuesday, 12th September, 1939.

FROM THE CHANCERY DIVISION.

(Final List.)

Armour v Liverpool City Corporation
 Bradford Third Equitable Benefit Building Society v Borders
 Crane v Hegeman-Harris
 J & S Eyres Ltd v John Grundy Ltd
 Re Kendall, dec Kendall v Kendall
 Saville Perfumery Ltd v June Perfect Ltd
 Re Hanbury, dec Comiskey v Hanbury
 Re The School Sites Act, 1841
 Hassard-Short v Cawston

West African Bank Nominees Ltd v Berkeley
 Halifax Building Society v Constantini
 John Jaques & Son Ltd v "Chess"
 Gatti v Shoosmith
 Re Eaves, dec Eaves v Eaves
 Provender Millers (Winchester) Ltd v Southampton County Council
 Urban Housing Co Ltd v Oxford City Council

(Interlocutory List.)

In the matter of Isobel Baker Ltd
 Re Companies Act, 1929
 In the matter of Ismay Zeros Ltd
 Re Companies Act, 1929

FROM THE COUNTY PALATINE COURT OF LANCASTER.

(Final List.)

Chain Bar Mill Co Ltd v Wm Wild Ltd

FROM THE PROBATE AND DIVORCE DIVISION.

(Final List.)

Bennett v Bennett
 The Public Trustee v Davies
 Ettenfield v Ettenfield
 Gulbenkian v Gulbenkian and Gibb
 Bristow v Bristow

FROM THE CHANCERY DIVISION.

(In Bankruptcy.)

Re a Debtor (No. 512 of 1939)
 Ex parte the Debtor v the Petitioning Creditor and the Official Receiver
 Re a Debtor (No. 81 of 1939)
 Ex parte the Debtor v the Petitioning Creditor and the Official Receiver
 Re a Debtor (No. 520 of 1939)
 Ex parte the Debtor v the Petitioning Creditor and the Official Receiver
 Re a Debtor (No. 585 of 1939)
 Ex parte the Debtor v the Petitioning Creditor and the Official Receiver

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

Re Arbitration Acts, 1889-1934
 Metropolitan Electric Supply Co Ltd v Surrey (North Western) Area Assessment Committee
 Re Same Same v County Valuation Committee of the County of Buckingham
 Griggs v Petts
 Hughes v Davies
 Sefton v Hazelhurst & Sons
 O'Brien v Metro-Goldwyn Mayer British Studios Ltd
 Cooper v Luxor (Eastbourne) Ltd
 Lake v Wilcock
 Morley v The Staffordshire County Council
 Hutchinson v Cross
 Abraham v Fairbank
 Davis v Foots
 Knight v Plucknett
 Ker v O'Brien
 Harmer v Cornford
 Hewitt v Bonvin
 Barr v Grime
 Watson v J R Stewart & Co Ltd
 Selwood v The Townley Coal & Fireclay Co Ltd
 Rimmer v H Littlewood Ltd
 Eve v Coxes Lock Milling Co Ltd
 Allsop v Fairfield Haulage Co Ltd
 Edwards v Conway Borough Council
 Kent v East Suffolk Rivers Catchment Board
 Clark v Smith
 O'Brien v Bennetts Haulage Warehousing and Wharfage Co Ltd
 Macartney v The Daily Telegraph Ltd
 Mackenzie v British Indestructo Glass Ltd
 Same v Same
 Chadwick v Wootton
 Horrocks v Mottershead
 Mackay v Granby Hotel Ltd

Compagnie Primera de Navegacion Panama v Compania Arrendataria de Monopolio de Petroleos S.A.
 Vowles v Armstrong Siddeley Motors Ltd
 Petherick v Miller
 Parry v The Aluminium Corporation Ltd
 Bassett v Wrensons Ltd.
 Souza v Keel
 O'Neil v Lane
 Joyce v Knox
 Associated Cinematograph Theatres Ltd v Provincial Cinematograph Theatres Ltd
 Rodgers v Park Gate Iron & Steel Co Ltd
 The King v The Recorder of Bolton Ex parte McVittie
 Leigh v Arthur E Eves & Jones (a firm)
 Banco Central de Chile v The Midland Bank Ltd
 Stimpson v Standard Telephones & Cables Ltd
 Newstead v London Express Newspapers Ltd
 Norwood v Leeds Industrial Co-operative Society Ltd
 Smith v William Davies & Son (a firm)
 Same v Same
 Sockochinsky v Willan
 Crowther v Reno Valet Service Ltd
 Moncrieff v Coit
 Moore v Guest, Keen & Nettelfolds Ltd
 Tindley v Firestone Tyre & Rubber Co Ltd
 A/S. Tank of Oslo v Agency Maritime L Strauss of Paris
 Whitehead v Troy Laundry Company (Ealing) Ltd
 O'Reilly v Liverpool Corporation
 Wade v Liverpool Corporation
 Cox v Liverpool Corporation
 Cresswell v Liverpool Corporation
 Eastwood v Pearlberg
 Gilmore v Richard Johnson & Nephew Ltd
 Burke v Elder Dempster Lines Ltd
 G T Hodges & Sons v Hackbridge Park Residential Hotel Ltd
 Wrenshall v Kershaw
 Vrahimides v Ostinelli
 Coulthurst v Clarke
 Blane v E Hilton & Company (a firm)
 J Nimmo & Son Ltd v The Trimdon Coal Co Ltd
 Benjamin v Durose
 Goddard and Smith (a firm) v Frew
 S William Haines Bothers (a firm) v Hubert Adrian Middleton D'Este
 Brackenborough v The Spalding Urban District Council
 Same v Same
 Coradine v London Passenger Transport Board
 Wilkin v Maskrey
 Cosgrove v Liverpool Corporation
 In the Matter of the Arbitration Acts 1889-1934 Re Sanday and Company Ltd v Maatschappij Voor Industriele en Financieele Ondernemingen N Y
 William Houghton & Sons v Davies
 Parker v Jones
 Grove v Southend-on-Sea Borough Council
 Brindle v Shellabear
 Lundin v Lidell

Aldham v United Dairies (Londón) Ltd
 Llewellyn v May
 Johnson v Cartledge
 Dunn v Barrs
 Kingham v Same
 Knight v Langley
 Paton v The Uskside Engineering Co Ltd
 Harry Parker Ltd v Mason
 Garthwaite v Evans
 Doherty v Madron
 Gambling v Benham
 Couldrey Motors Ltd v The Cable Printing & Publishing Co Ltd
 Francomb v Charles Knights Ltd
 Phillips v R & W Paul Ltd
 Gray v Luck
 London & Provincial Leather Processes Ltd v Hudson
 Daniels v Hartman
 Latham v A Joyce & Son
 Jouannett v Sedgwick
 Clark v Walters
 Trade Distributors Ltd v London Midland and Scottish Railway Co
 Murrell Steamship Co Ltd v Nordenfeldske Steamship Services Ltd
 Cassin v Rusts Ltd
 Same v Same
 Same v Same
 B Sunley & Co Ltd v Cunard White Star Ltd
 Moore v Cameron
 Alexander v H Burgoine & Sons Ltd
 Grey v The Rhondda Transport Co Ltd
 Broome v Pardess Co-operative Society of Orange Growers (Estd 1900) Ltd
 H C & J G Ouston v G Scammell & Nephew Ltd
 English & Scottish Co-operative Properties Mortgage & Investment Society Ltd v Odhams Press Ltd
 Shallard v Arline
 Jouannet v Sedgwick
 Cannock v Hassall
 Keble v Milburn
 The Public Trustee v Pearlberg
 Trollope v Pearson

(Interlocutory List.)

Contingency Insurance Co Ltd v Lyons

(Revenue Paper—Final List.)

The United Steel Companies Ltd v Cullington (H M Inspector of Taxes)

Same v Same

Normanton v The Commissioners of Inland Revenue

Batty (H M Inspector of Taxes) v Schroder

Bomford v Osborne (H M Inspector of Taxes)

Barrowford Holdings Ltd v Commissioners of Inland Revenue

Stevens (H M Inspector of Taxes) v Tirard

Marbob Ltd v Commissioners of Inland Revenue

FROM COUNTY COURTS.

For Judgment.

Madeleine Vionnet et Cie v Wills (Scott, Finlay and du Parc, L JJ)

For Hearing.

His Majesty's Postmaster-General v Wadsworth

Richardson v Hirst

Brigstocke v Corse-Scott

Elliot v Galloway
 F G & F H Wiles v Fane and Fane Mills & Co
 Hedges v King
 Messum v Fisher
 Black v Chaproniere
 United Dominions Trust Ltd v Tucker

Edwards v Shaw
 Wringe v Cohen
 Jeffery v Kirmond
 Petrie v MacFisheries Ltd
 Ludlam v Peel
 Leach v John Shelbourne & Co Ltd

Cooke v Somerton
 Elmes v T Linsley & Co Ltd
 Ayres v Brazier
 Dinam Estates Co v Leighton
 Halifax Building Society v Salisbury

Thistle v Normans (Approval Stores) Ltd

Lincoln v Watson

Re The Phoenix Supply Co Ltd

Re The Companies Act, 1929

Petrie v Lukomsky

Charlton v F M Willers & Co Ltd

Clifford & Co (Sideup) Ltd v Lovett

Beacon Insurance Co Ltd v Langdale

Wilson v Cameron

Haile v West

Lane v Metcalfe

Same v Same

Tilley v Stevenson

Cayton v Goodman

Bourgaize v Green

Clarke v Humphreys

Cockwell v Romford Sanitary

Steam Laundry Ltd

George E Gray Ltd v Parnico

Sign Company (a firm)

In the Matter of the Landlord and

Tenant Act, 1927 British &

Argentine Meat Co Ltd v

Randall

Hanson v Mitchell

Dean Brothers v Biddell

Cator v Newton

Hunt Brothers (a firm) v Colwell

Schaffer v Ross

Lenore Ltd v Sturt

Thurley v Collis

Same v Same

Russell v E R Terry Ltd

Chapelton v Barry Urban District

Council

RE THE WORKMEN'S COMPENSATION ACTS.

Cairns v G & N Wright Ltd

Cowell v Taylor Walker & Co Ltd

Viney v The New Tredegar

Treharris and Troedryhiw Co-

operative Society

McQuillan v Johnson Bros (Hanley)

Ltd

Powell v The Great Western

Railway Co

Parry v English Steel Corporation

Ltd

Hayward v J Lyons & Co Ltd

Skingle v The Aston Construction

Co Ltd

King v Southgate Borough Council

Davis v Rowledge Ironworks Co

Ltd

FROM THE ADMIRALTY DIVISION.

(Final List.)

(With Nautical Assessors.)

The "King Idwal" 1939 Folio 168

Raymond & Reid, W P Wood

& Co and Osborne & Son v King

Line Ltd

(Interlocutory List.)

"Amazone" 1939 H. No. 1,036
 Folio 106 Hemeleers-Shenley v
 The Motor Vessel "Amazone"
 and all persons claiming an
 interest therein

Standing in the
 "ABATED" List.

RE THE WORKMEN'S COMPENSATION ACTS.

McGregor v Gow & Hollands Ltd

(s.o.g. March 30, 1939)

Cain v Shell Mex & B P Ltd

(s.o.g. July 6, 1939)

FROM COUNTY COURTS.

Pullen v Stell (s.o.g. lib to apply

to restore Feb 28, 1939)

HIGH COURT OF JUSTICE—CHANCERY DIVISION.

There are Two Lists of Chancery Causes and matters for hearing in Court. (I) Adjourned Summonses and Non-Witness Actions; and (II) Witness Actions, every proceeding being entered in these Lists without distinction as to the Judge to whom the proceeding is assigned. During the Sittings, warning will be given of proceedings next to be heard before each of the five Judges. Applications in regard to a "warned" matter should be made to the Judge before whom it is "warned."

Applications in regard to a proceeding which has not been "warned," should usually be made to the senior of the two Judges taking the list in which the proceeding stands.

Motions, Short Causes, Petitions and Further Considerations will be taken by the Judge taking the Non-Witness List who belongs to the group to which the proceeding is assigned.

GROUP A.—Mr. Justice BENNETT and Mr. Justice SIMONDS.

GROUP B.—Mr. Justice CROSSMAN and Mr. Justice MORTON.

Mr. Justice FARWELL will deal with the work in either Group as the state of the business requires.

The Adjourned Summons and Non-Witness List will be taken by Mr. Justice BENNETT and Mr. Justice CROSSMAN.

The WITNESS LIST will be taken by Mr. Justice SIMONDS and Mr. Justice MORTON.

Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in Group A will be heard by Mr. Justice BENNETT.

Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in Group B will be heard by Mr. Justice CROSSMAN.

Companies (Winding up), Liverpool and Manchester District Registries and Bankruptcy business will be taken as announced in the Michaelmas Sittings Paper.

Set down to 12th September, 1939.

Mr. Justice FARWELL.

Assigned Matter.

Re Application by B B Harris

Re Application by J G Tilley

Re Law of Property Act, 1925

(Appeal from Official Arbitrator) (not before Oct 17)

Retained Matter.

Non-Witness List.

Re Richardson, dec Jackson v

Holmes (s.o.g. lib restore)

Mr. Justice BENNETT and

Mr. Justice CROSSMAN.

Non-Witness List.

Before Mr. Justice BENNETT.

Retained Matters.

Witness List.

Bradford Third Equitable Benefit

Building Society v Marriott

Re Cleadon Trust Ltd Remove

Liquidator (Application of

Robert Creighton) pt hd

(Companies Court, adjd sumns)

Procedure Summons.

The Cleveland Graphite Bronze

Co v Glacier Metal Co Ltd

(s.o. Oct 4)

Petitions.

Re Bramley-Moore, dec Bramley-

Moore v Bramley-Moore

FROM THE CHANCERY DIVISION.

(Final List.)

Re Heaven Indenture de Arellano
 v Heaven (s.o.g. liberty to
 restore, May 5, 1939)

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

Hogan v The Pacific Steam
 Navigation Co (s.o. for P P
 Appln) (June 30, 1939)

MacMichael v The Commissioners
 of Police for the Metropolis
 (s.o. June, 1939)

- A Selborne & Co Ltd (same)
 General Inductance Co Ltd (same)
 Rodney Vale Ltd (same)
 W Hammerson & Son Ltd (same)
 J Avons & Sons Ltd (same)
 J A Hart Ltd (same)
 Odells (Ilford) Ltd (same)
 James Gough & Sons (Cabinet Makers), Ltd (same)
 Architectural Constructional and Electrical Utilities Ltd (same)
 Armfield Owen & Co Ltd (same)
 Blackfriars Boxing Syndicate Ltd (same)
 Harlitex Ltd (same)
 James Cobbett (1934) Ltd (same)
 Dugouts Ltd (same)
 Duxley Ray Ltd (same)
 Light Steel Sectional Constructions Ltd (same)
 Thomas Grove Ltd (same)
 Sol Number Plates & Signs Ltd (same)
 River Hill Garage Ltd (same)
 Sheffield Upholstering Co Ltd (same)
 Mansfield Motors (Wimbledon) Ltd (same)
 Leading Investment Trust Ltd (same)
 S P C Oil and Gas Investments Ltd (same)
 William Cutbush & Son Ltd (same)
 Jill Casson (1934) Ltd (same)
 Mercantile British Trust Ltd (same)
 W R Small Ltd (same)
 London Thermostat Co Ltd (same)
 Hurlingham (Constructions) Ltd (same)
 Gaetsky & Co Ltd (same)
 Mackenzie Feather Manufacturing Co Ltd (same)
 Alan Allaway (Pangbourne) Ltd (same)
 James Millward and Co Ltd (same)
 Moore's Household Products Ltd (same)
 Rayland Holdings Ltd (same)
 Richards Press Ltd (same)
 Hart (Furriers) Ltd (same)
 R Taylor & Co Ltd (same)
 J S Richard Ltd (same)
 Segall Brothers Ltd (same)
 British Foreign and Colonial Automatic Light Controlling Co Ltd (to confirm reduction of capital)
 T W Allen and Sons Ltd (same)
 Tehidy Minerals Ltd (same)
 Boulder Flint Co Ltd (same)
 S Markheim Ltd (same)
 British Bottle Machine Co Ltd (same)
 Waterfall (Anamalai) Tea Estates Ltd (same)
 Rhone Shipping Co Ltd (same)
 Lincolnshire Steam Trawlers' Mutual Insurance and Protecting Co Ltd (to confirm alteration of objects)
 John Harper and Co Ltd (same)
 Kerala Tea Co Ltd (to sanction scheme of arrangement and confirm reduction of capital)
 Crystalate Ltd (for relief under s. 372 (2))
 Adjourned Summonses.
 Marina Theatre Ltd (application of F H Cooper—with witnesses—ordered on May 10, 1933, to s.o.g.—liberty to apply to restore)
 Pietos Ltd (Application to Liquidators—with witnesses—ordered on Mar 29, 1935, to s.o.g.—liberty to apply to restore)
 Bottlers and General Engineers Ltd (Application of Harold Cecil Gains—with witnesses—ordered on June 17, 1937, to s.o.g.—liberty to apply to restore)
 Cleadon Trust Ltd (Application of Robert Creighton—ordered on April 12, 1938, to s.o.g.)
 Industrial & Commercial Co Vladimir Alexew (Application Lev Eliacheff)
 Contomichalos Darke & Co (1929) Ltd (Application of Gerasimo Anthony Contomichalos and three others) (with witnesses)
 Clifton Gowns Ltd (Application of Trustee of Jacob Bednash)
 T H Downing & Co Ltd (Application of Liquidator)
 Duromould Products Ltd (Application of Liquidator)
 Motion.
 Regional Properties Ltd
 Before Mr. Justice CROSSMAN.
 Assigned Matter.
 Re Guardianship of Infants' Acts, 1886-1925 Re Stella Saunders, Infant Saunders v Saunders (Appeal from Justices) (*In Camera*) (s.o. Oct 18)
 Retained Matter.
 Non-Witness List.
 Re Wolson, dec Wolson v Jackson (restored) (s.o.g.—liberty to restore)
 Petitions.
 Re Boden Sanskrit Professorship & Scholarships in the University of Oxford Re Charities Procedure Act, 1812
 Re Day, dec Re Elementary Education Act, 1870 Re Land Clauses Consolidation Act, 1845
 Re Smith, dec Loughran v Smith
 Re Edmunds Hyde v Bellingham
 Procedure Summonses.
 Stephens v Cresswell
 Greenwood v Gottlieb
 Same v Same
 Same v Same
 Same v Same
 Vernazza v Baburizza & Co Ltd
 Mr. Justice BENNETT and Mr. Justice CROSSMAN.
 Adjourned Summonses and Non-Witness List.
 Re Skeffington Settlement Trusts Coutts & Co v Vere-Laurie (to be heard with witness action Vere-Laurie v Morgan)
 Re Ward, dec Ward v Ward
 Re Miller, dec Westminster Bank Ltd v Shier
 Re Wellbelove, dec Wellbelove v Humphries
 Re Nee, dec Re Mortmain & Charitable Uses Act, 1891 Nee v Williams
 Re Lawrence's Will Trusts Brand v The Rifle Brigade Club General Committee Ltd
 Re Doxford's Settlement Trusts Doxford v Page
 Re Phillips, dec Coutts & Co v Phillips
 Re Pankhurst, dec The Public Trustee v Millen
 Re Reece, dec The Public Trustee v Reece
 Re Wilks, dec Lloyds Bank Ltd v Ellender
 Re Anderson, dec The Public Trustee v Elliott
 Re Johnson, dec Midland Bank Executor & Trustee Co Ltd v Hayes
 Re Fletcher, dec Fletcher v Flegg
 Re Payne's Settlement Durlacher v Payne
 Re Stancomb, dec Stancomb v Scott
 Re Hall, dec Hall v Mordue
 Re Bower, dec Naylor v Bower
 Re Mattison, dec Wood v Wood
 Re Garner, dec Garner v Garner
 Re Booth, dec Robbins v King
 Re Tester, dec Langridge v Cross
 Re Ree's Conveyance Re Law of Property Act, 1925
 Re Laing's Will Trusts The Public Trustee v Philips
 Re Hayles Will Trusts Bowker v Holding
 Re Robbins, dec Pigeon v Redfern
 Re Livsey, dec Johnston v Barker
 Re James Deakin & Sons Ltd Greening v The Company
 Re Kinder's Will Trusts Harper v Hill
 Re Courage, dec Kempe v Sommers-Gade
 Re Bell's Trust Deed Re Lindsell Trust Deed Re Lindsell's Will Trust Szarvasy v Torr
 Re Kell's Freehold Property Re Law of Property Act, 1925
 Re Kirk, dec Lovelock v Aidez
 Re Heath, dec The Public Trustee v Fuller
 Re Reynolds, dec Barclays Bank Ltd v Reynolds
 Re Ball, dec Lucas v Ball
 Re Lamony's Will Trust National Provincial Bank Ltd v Lamony
 Re Smeaton, dec Westminster Bank Ltd v Smeaton
 Re Powell, dec Powell v Powell
 Re Fitzherbert-Brockholes Agreement Re Land Drainage Act, 1930 River Wyre Catchment Board v Miller
 Re Hart's Will Trusts The Public Trustee v Hart
 Re Nunn, dec District Bank Ltd v Beech
 Re Setton, dec Lassin v Setton
 Re Grimwood, dec Orfeur v The Public Trustee
 Re Briscoe, dec The Public Trustee v Briscoe
 Re Van Den Bergh's Settlement Adler v Van Den Bergid
 Re Van Den Bergh's Marriage Settlement Prins v Van Den Bergh
 Re Wright, dec Chalmers-Hunt v Wright
 Re Wright, dec Wright v Wright
 Re Ward's Settlement Ward v Ward
 Re Same Same v Same
 Re Same Same v Same
 Re Seyfang, dec Thomas v Adlam
 Re Webber, dec Duffell v Webber
 Re Anderson, dec Re Trustee Act, 1925 Martins Bank Ltd v Anderson
 Re Berrisford Engineering Co Ltd Lloyds Bank Ltd v The Company
 Re Wood, dec Lloyds Bank Ltd v Swanson
 Re Burkinshaw, dec Carver v Fitzwilliams
 Brighton & Sussex Building Society v Twyford
 Dodkin v Brunt
 Mr. Justice SIMONDS and Mr. Justice MORTON.
 Witness List.
 Before Mr. Justice SIMONDS.
 Assigned Matters.
 Re Patents & Designs Acts, 1907-1938 Re Grove's Letters Patent No 454088
 Re Patents & Designs Acts, 1907-1938 Re Zeiss Ikon Aktiengesellschaft Letters Patent No 419915
 Re Patents & Designs Acts, 1907-1932 Re Iverson's Letters Patent
 Retained Matters.
 Non-witness List.
 Re Salmonsens, dec National Provincial Bank Ltd v Neilson
 Re Rose, dec Lloyds Bank Ltd v Butler (restored)
 Petition.
 Gumm v Hallett (s.o.g. lib to amend and restore)
 Before Mr. Justice MORTON.
 Retained Matters.
 Non-witness List.
 Re Harding's Vesting Deed Pridaux-Brune v Pridaux-Brune (pt hd)
 Re Furness' Will Trusts Re Trustee Act, 1924 Furness v Burrell (s.o.g.)
 Re Wimbush, dec Richards v Wimbush (s.o.g. lib to restore)
 Re Ward, dec Nickinson v Ward
 Re Lamerton, dec Lamerton v Roberts (restored)
 Petition.
 Re Astor's Settlement Trusts Re Trustee Act, 1892 (pt hd) (s.o.g.)
 Mr. Justice SIMONDS and Mr. Justice MORTON
 Witness List.
 Madlener v Herbert Wagg & Co Ltd (s.o. for security)
 Fox v Duboff (s.o. for amendment)
 Radium Utilities Ltd v Humphris (s.o. for security)
 Nathan v Walker (s.o. for Attorney General)
 Cline v London Express Newspaper Ltd
 Re Niers Letters Patent Re Patents & Designs Acts, 1907-1932 (not before Nov 1)
 Re Same (not before Nov 1)
 Re Williams, dec Spencer v Williams
 New Pavilion (Gillingham) Ltd v Munday (s.o. for security)
 Lee v Topley
 Helman v Nelkin
 Phillips v Williams
 Wolfe v Edwards
 Newton (Porthcawl) Estate Company Ltd v Porthcawl Urban District Council
 Pathe Cinema v Coronet Camera Co
 Francombe v Dolton
 Miglio v Isherwood Foster & Stacey Ltd
 Greig v Parkin
 Same v Same
 Same v Same
 Hingley v Whitworth
 The Burnham & Berrow Golf Club Ltd v Gulliver
 Re Morgan's Settlement Morgan v Edwards

- Guy v Clifford Associated Hotels Ltd
 Lee-Norman v Collier (fixed Nov 1) (Farwell, J)
 Re Tonge, dec Lee-Norman v Tonge (fixed Nov 1) (Farwell, J)
 Tonge v Tonge (fixed Nov. 1) (Farwell, J)
 Tonge v Spurrell (fixed Nov 1) (Farwell, J)
 Lee v Lee
 Same v Same
 The Leeds Provincial Building Society v Leigh
 Re Almond, dec Palmer v Almond
 Holford v Watts
 Eastbourne Mutual Building Society v Hicks (s.o. after proc sums) (restored)
 Williams v Lazarus
 Perry v Muirheads (Builders) Ltd
 John Carle Ltd v Hill
 Bellamy v Nelson Borough Council
 Collins v Masters
 Same v Same
 Same v Same
 The St Pauls Building Society v Myers
 Edward Oakland & Co Ltd v Evans
 Whatmough v Morris Motors Ltd
 Bradford Dyers Association Ltd v Sharp
 Long v Twentieth Century Cinemas Ltd
 Berkeley & Young Ltd v Stillwell
 Darby & Co Ltd
 North Eastern Trading Estates Ltd v The Dunstan Garesfield Collieries Ltd
 Upsons Ltd v Jax Stores Ltd
 Holme v Connor
 The Temperance Permanent Building Society v Luck
 Miclescu v Kroening (s.o. security)
 London General Insurance Co Ltd v. Jewett
 Stoncham v Fletcher
 Samuel French Ltd v Sievier
 Shenton v Tyler
 Porter v S M Super Cinemas Ltd
 Redesdale v Over-Seas League
 Blaufus v Ball
 The British Thomson-Houston Co Ltd v Tungstallite Ltd
 Handley Page Ltd v Curtiss Wright Corporation
 Walkley v Walkley
 Rogers v Hooley
 Barker v Beeston
 Carpenters Estates Ltd v Davies
 Beadon v Clifford
 West Riding Worsted & Woollen Mills Ltd v Gaunt
 The Benjamin Electric Ltd v Veritys Ltd
 Same v Same (by order)
 The Benjamin Electric Ltd v Veritys Ltd
 Same v Same (by order)
 Portman Building Society v Cox-Johnson
 Smart v Barrett (restored)
 H M Attorney-General v The Wimbledon Corporation
 Stokes v Lilleshall Co Ltd
 Connor v Connor
 Sweetland v Rattee
 Cowper v Northern Estate Office
 Miozzi v Anglo-Italian Silk Importing Co Ltd
 Queen's College, Cambridge v Cambridge Corporation
 Stevens v The Freehold Co-operative Investment Trust Ltd
 Revyvit (Parent) Ltd v Braham Products (London) Ltd
 G R Hutchings Ltd v Nauman
 Destrees v Skelt
 Foley v Foley
 Matthews v Available Investments Ltd
 Eichengruen v Mond
 Witchlow v Papworth Ltd
 Progress Building Ltd v Pilgrim
 Cleadon Trust Ltd v Davis
 Kerridge v Horlock
 Barnard v Barnard
 L & N Investments Ltd v Nathan
 Magnus v Bradbury
 Clark v Clark
 Moorgate Estates Ltd v Trower
 H M Attorney-General v Lee
 Houslop v More
 Payne v Johnson
 Smith v Davies
 Currys Ltd v Ruddlesden
 Vestey v de Duve
 Harris & Wolfe Ltd v Moore
 Re Welsh Anthracite Collieries Ltd Industrial & General Trust Ltd v The Company
 Speller v Glyn Properties Ltd
 Spendlove v Liverpool Victoria Friendly Society
 Dan v J C Edge & Co Ltd
 Re Henderson, dec Henderson v Henderson
 Air Publicity Ltd v Ariel Advertising Co (Grimsby) Ltd
 Wintle v G H Downing & Co Ltd
 The Eastern Counties Building Society v Axtell
 A Vivian Mansell & Co. Ltd v Harold Wesley Ltd
 Mallinson v Elston
 The State of Spain v The Chancery Lane Safe Deposit & Offices Co Ltd
 Nettleship v Cooper
 Fourth Post Office Mutual Building Society v Redstone
 Cole v Bradney
 Mayer v Evenlode Tube Lamp Developments Ltd
 Northam Warren Ltd v S Brown and Son (General Warehousemen) Ltd
 Keen v Keen
 Portman Building Society v Cox-Johnson
 Beddoe v Roberts
 Leader v Marketos
 Martin v Browning
 Hewett v Hewett
 Sykes v Smith
 J & I Batten & Co Ltd v Mincing Lane Offices Company (1928) Ltd
 Bismag Ltd v Amblins (Chemists) Ltd
 Macleans Ltd v Cooper
 Re Homan, dec Ross v Hanning
 Pasha v Alley
 The Sturtevant Engineering Co Ltd v Beck & Pollitzer (a firm)
 Collier v Fish
 Hayes v Hirst
 A Court v Singer (fixed Oct 12) (Simonds, J)
 Boorer v Paine Manwaring and Lephard Ltd
 Parklands Estate (Chichester) Ltd v Onslow Estates (Worthing) Ltd
 Barnard v Mitting
 Abingdon Borough Council v James
 Abingdon Borough Council v Thane
 Savage v The Brighton & Sussex Building Society
 Trustee of Balderston v Bliss
 Mills Conduit Investments Ltd v Roberts Brewery Ltd
 Re Cox, dec Cox v Gordon
 Re Vernon, dec Vernon v Vernon
 Re Century Refrigeration Co Ltd
 Re Companies Act, 1929
 Cywan v Fromberg
 Natural Chemicals Ltd v Amblins (Chemists) Ltd
 The Eastern Counties Building Society v Axtell
 Jenvey v Nelmes
 Schneider v Mauderlam
 Whibley v Whibley
 Re Edwin Waudby Ltd Re The Companies Act, 1929
 Smith v The Bridlington Land Co Ltd
 Maloney v Mason
 Earl Fitzwilliam's Wentworth Estates Company v West Riding County Council
 Darlington v W Darlington & Sons Ltd
 Shuttleworth v Evans
 Dyson v National Guardian Investment Co Ltd
 Wright v Stevens
 Barclays Bank Ltd v Holt
 A E Hawley & Co Ltd v Shankland
 Re Aircraft Industries Corporation Ltd Re The Companies Act, 1929
 Anglo-European Finance Corporation Ltd v Blum
 Bradford Permanent Building Society v Sandford
 Re Thomas, dec Bowen v Thomas
 Miller v Quick

KING'S BENCH DIVISION.

DIVISIONAL COURT LIST.

NOTICE.

The Solicitors for each party are requested to inform the Chief Clerk of the Crown Office, in writing, as soon as possible, as to the probable length of each case and the names of Counsel engaged therein.

FOR ARGUMENT.

The King v Council of the Administrative County of Essex
 Tyas v Doncaster Amalgamated Collieries Ltd
 Whiting v Garside
 E Wells & Son Ltd v Sidery
 Same v Same
 Smith v Davis
 Mortimer v Dain
 Bullimore v Williamson
 Wayling v Jermy
 The King v Barry and ors
 The King v J.J.'s for Stafford
 The King v The Army Council
 Medaile and anr v Hole
 Stovell v Jameson
 Middlesex County Council v Essex County Council
 Beeland v Owens
 Nugent v Phillips
 London & Scottish Assce Corp Ltd v Ridd
 Stansfield v Assessment Committee for Stockport & Hyde Assessment Area
 Owens v Timmins and anr
 F A Prophet & Sons v Williams
 Rees v Taylor
 Todd v Thurston
 Lindon v Mees
 Guppy v Lesmere
 The King v Stevens Esq and ors JJ's of Weymouth
 Ward v Black
 The King v Mayor &c. of Hastings
 Rating Authority of Barking v Central Electricity Board
 Royds, L J v Dickinson
 Royds, A L v Dickinson
 Trebanog Working Men's Club & Institute Ltd v Macdonald
 Monkwearmouth Conservative Club Ltd v Smith
 Thornton v Mitchell
 Bayliss v Chatters
 Wimborne & Cranborne Rural District Council v East Dorset Assessment Committee
 Charlton v John Bowes & Partners Ltd and ors
 Rubie v Faulkner
 West Cheshire Water Board v Crowe
 The King v JJ's of Borough of Leigh
 Reynell v Dean
 Barlow v Fraser
 Mayor &c of Leicester and ors v Derwent Valley Water Board and ors
 Mills v Haslewood & Sons Ltd
 The King v Rattee
 Werner v E Whiteway & Co
 Moncrieff v Colt and anr
 Osborne v Nicholls
 Knowles v Chandlers Ford Laundry Ltd
 Lewis v Osborn
 Scott v Warren
 In the Matter of Peel an infant
 England v Kerry

SPECIAL PAPER.

Smith Stone & Knight Ltd v Lord Mayor &c of City of Birmingham (Motion) pt hd
 Wirral U D C v County Borough Council of Wallasey and ors (Motion)
 Mayor &c of Birkenhead v Same and ors (Motion)
 The Spanish Government v Internationale Graan en Scheepvaart Maatschappij of Rotterdam (Special Case, Commercial List)
 The London and Home Counties Joint Electricity Authority v Surrey County Valuation Committee and anr (Special Case)
 Nelson and anr v Cookson and anr (Point of Law)
 Nelson and anr v Cookson and anr (Point of Law)
 Same v Same (Point of Law)
 Hills v Co-operative Wholesale Soc Ltd (Point of Law)
 Rabalotti v Rabalotti (Motion)
 Taylor and anr v Eagle Star Insce Co Ltd (Special Case)
 Roberts & Cooper (Hull) Ltd v S Schalit & Co (Motion)
 oulu Osakaytie of oulu, Finland v Arnold Laver & Co Ltd and ors (Special Case)

APPEALS UNDER THE PUBLIC WORKS FACILITIES ACT, 1930.

Eastbourne (Eldon Road School) Compulsory Purchase Order, 1938 (Appeal of the Chatsworth Estates Co)
 London Rd, Newcastle-under-Lyme Compulsory Purchase Order, 1939 (Appeal of Fredk H Burgess Ltd and the Trustees of F H Burgess, dec)
 County Council of Middlesex Great Chertsey Road (Compulsory Purchase) Order, 1937 (Appeal of W W Harris)

APPEALS UNDER THE HOUSING ACTS, 1925-1936.

Bethnal Green (Vyner Street, No. 6) Confirmation Order, 1937 (Appeal of Trustees of Mrs Bates Trust for the Moravians)
 Same (Vyner Street, No. 7) Same

L.C.C. (Oxley Street, Bermondsey) Order, 1938 (Appeal of Dockhead Engineering Co.)
County of London (Bethnal Green, No. 1) Re-Development Plan (Appeal of Trustees
of the Mrs Elizabeth Bates Trust for the Moravians)
Shrewsbury (Golden Ball Farm etc) Confirmation Order, 1939 (Appeal of Mrs Annie
Williams)
Bright Street and Weedon Street Confirmation Order, 1938 (Appeal of Benjamin
Blaskey)
Birmingham (Bordesley Park Road) Confirmation Order, 1938 (Appeal of Small
Estates Ltd)
Birmingham (Garrison Lane) Confirmation Order No. 2 of 1938 (Appeal of Alfred
Taylor and ors)
L.C.C. (Riley Street, Chelsea, No. 1) Confirmation Order, 1938 (Appeal of John
Sainsbury Gilbert)

APPEALS UNDER THE NATIONAL HEALTH INSURANCE ACT, 1936.

Reference by the Minister of Health as to the Employment of Sub-Postmasters
Remunerated by Scale Payment
Appeal against the decision of the Minister of Health as to the Employment of
W J Sherwood
Appeal against the decision of the Minister of Health as to the Employment of
W H Thompson

APPEALS UNDER THE UNEMPLOYMENT INSURANCE ACTS, 1935-1938.

Appeal against the decision of the Minister of Labour as to the Employment of
Alexander Hogan
Appeal against the decision of the Minister of Labour as to the Employment of
Gladys Lilian Porteous
Appeal against the decision of the Minister of Labour as to the Employment of
Ada Garrat

REVENUE PAPER—Cases Stated.

Augustus J Dutch and The Commissioners of Inland Revenue
William Cooper Hobbs and H G L Hussey (H M Inspector of Taxes)
William H Boase and Commissioners of Inland Revenue
Hamstead Colliery (1939) Limited and R J McLaughlin (H M Inspector of Taxes)
C W Walsh and J E Randall (H M Inspector of Taxes)
Iphig Tindredging Limited and George Rand Simpson (H M Inspector of Taxes)
Brightman & Son and E Williams (H M Inspector of Taxes)
Lord Howard de Walden and G Beck (H M Inspector of Taxes)
The Corporation of Reigate and F J Cattermole (H M Inspector of Taxes)
Stanley Southern (H M Inspector of Taxes) and Angus Watson, George Foster
Abell and Seaveris Andrew Cohen (as Executors of Percy Lionel Cohen, dec)
A E Mallandain Investments Limited (In liquidation) and A J Shadbolt (H M
Inspector of Taxes)
A G Harling (H M Inspector of Taxes) and Celynew Collieries Workmen's Institute
Mrs M M Gasque and The Commissioners of Inland Revenue
W C Northcott and The Commissioners of Inland Revenue
Shop Investments Limited and S L Sweet (H M Inspector of Taxes)
Mrs E M Southern-Smith and J M Clancy (H M Inspector of Taxes)
Mrs Phyllis M Langford and The Commissioners of Inland Revenue
Mrs M F Maude and Commissioners of Inland Revenue
S Southern (H M Inspector of Taxes) and Aldwych Property Trust Ltd
G Beck (H M Inspector of Taxes) and Lord Howard de Walden
James Gellatly McMillan and W H Guest (H M Inspector of Taxes)
Joseph Fenstone and D Johnstone (H M Inspector of Taxes)

PETITION.

In the matter of the Fines Act, 1833, and in the matter of a Petition by the Corporation
of the City of London

ENGLISH INFORMATION.

H M Attorney-General and Jane Marjorie Oldham

Legal Notes and News.

Honours and Appointments.

The Lord Chancellor has appointed Mr. PHILIP GWYNNE
JAMES to be the Registrar of the Hereford, Kingston,
Leominster and Ross County Courts, Mr. WILLIAM MEIRION-
WILLIAMS to be the Registrar of the Edmonton County Court
and Mr. HARRY LLOYD WILLIAMS to be Registrar of the
Brentford and Uxbridge County Courts as from the 1st day
of October, 1939.

Professional Announcements.

(2s. per line.)

MESSRS. PARKER, GARRETT & Co. announce that
Mr. GEOFFREY W. RUSSELL has retired from the firm as on
the 29th September, 1939, and has accepted an appointment
in a Government Office.

The business of MESSRS. SURTEES & Co. will be amalgamated
with that of MESSRS. NORTON, ROSE, GREENWELL & Co., of
116, Old Broad Street, London, E.C.2, as from the
30th September, 1939. The name and address of the
amalgamated firm will remain NORTON, ROSE, GREENWELL
& Co., 116, Old Broad Street, London, E.C.2, and all
communications should be addressed accordingly.

Notes.

The Minister of Health has issued a circular to local
authorities concerned with the administration of the Rating
and Valuation Acts in England and Wales, including London,
stating that the Government intend in due course to take the
necessary steps to secure postponement of the date of
operation of the valuation lists, which should normally come
into force in April, 1941. The Minister states that it has been
represented to him that, owing to abnormal pressure on the
staffs of local authorities, it will be difficult, if not impossible,
for many authorities to make any arrangements at the present
time for the preparation of the new valuation lists.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (28th September 1939) 3%. Next London Stock
Exchange Settlement, Thursday, 12th October, 1939.

	Div. Months.	Minimum Price 4 Oct. 1939.	Flat Interest Yield.	Approximate Yield with redemption
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after	FA	98½	4 1 3	—
Consols 2½%	JAJO	62	4 0 8	—
War Loan 3½% 1952 or after ..	JD	88½	3 19 1	—
Funding 4% Loan 1960-90	MN	100½xd	3 19 7	3 19 3
Funding 3% Loan 1959-69	AO	87½	3 8 7	3 13 10
Funding 2½% Loan 1952-57	JD	88½	3 2 2	3 12 8
Funding 2½% Loan 1956-61	AO	79½	3 2 8	3 17 8
Victory 4% Loan Av. life 21 years	MS	102	3 18 5	3 17 2
Conversion 5% Loan 1944-64	MN	103½xd	4 16 4	3 19 4
Conversion 3½% Loan 1961 or after	AO	87½	4 0 0	—
Conversion 3% Loan 1948-53	MS	94½	3 3 6	3 10 9
Conversion 2½% Loan 1944-49	AO	91½	2 13 8	3 6 10
National Defence Loan 3% 1954-58	JJ	92	3 5 3	3 11 9
Local Loans 3% Stock 1912 or after	JAJO	73½	4 1 11	—
Bank Stock	AO	289xd	4 3 1	—
Guaranteed 2½% Stock (Irish Land Act) 1933 or after	JJ	67	4 2 1	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	75	4 0 0	—
India 4½% 1950-55	MN	104	4 6 6	4 0 10
India 3½% 1931 or after	JAJO	79½	4 8 4	—
India 3% 1948 or after	JAJO	66½	4 10 7	—
Sudan 4½% 1939-73 Av. life 27 years	FA	103	4 7 5	4 6 3
Sudan 4% 1974 Red. in part after 1950	MN	100	4 0 0	4 0 0
Tanganyika 4% Guaranteed 1951-71	FA	100	4 0 0	4 0 0
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	101	4 9 1	4 0 0
Lon. Elec. T. F. Corp. 2½% 1950-55	FA	83	3 0 3	3 19 1
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	88	4 10 11	4 15 0
Australia (Commonw'th) 3% 1955-58	AO	70½xd	4 5 1	5 11 0
*Canada 4% 1953-58	MS	103	3 17 8	3 15 9
Natal 3% 1929-49	JJ	90	3 6 8	4 8 10
New South Wales 3½% 1930-50 ..	JJ	82	4 5 4	5 15 0
New Zealand 3% 1945	AO	81½	3 13 7	7 1 7
Nigeria 4% 1963	AO	98xd	4 1 8	4 2 8
Queensland 3½% 1950-70	JJ	80	4 7 6	4 15 4
South Africa 3½% 1953-73	JD	90	3 17 9	4 0 11
Victoria 3½% 1929-49	AO	82½	4 5 1	5 18 0
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	73	4 2 2	—
Croydon 3% 1940-60	AO	83½	3 11 10	4 4 9
Essex County 3½% 1952-72	JD	95½	3 13 4	3 14 10
Leeds 3% 1927 or after	JJ	75	4 0 0	—
Liverpool 3½% Redeemable by agree- ment with holders or by purchase ..	JAJO	86½	4 1 2	—
London County 2½% Consolidated Stock after 1920 at option of Corp. MJSD		59	4 4 8	—
London County 3% Consolidated Stock after 1920 at option of Corp. MJSD		72	4 3 4	—
Manchester 3% 1941 or after	FA	73	4 2 2	—
Metropolitan Consd. 2½% 1920-49 ..	MJSD	92	2 14 4	3 9 2
Metropolitan Water Board 3% "A" 1963-2003	AO	71½	4 3 11	4 6 5
Do. do. 3% "B" 1934-2003	MS	74	4 1 1	4 3 4
Do. do. 3% "E" 1953-73	JJ	84	3 11 5	3 17 1
*Middlesex County Council 4% 1952-72	MN	101xd	3 19 2	3 18 0
* Do. do. 4½% 1950-70	MN	103½xd	4 6 8	4 1 4
Nottingham 3% Irredeemable	MN	74½xd	4 0 6	—
Sheffield Corp. 3½% 1968	JJ	93	3 15 3	3 18 1
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	93½	4 5 7	—
Gt. Western Rly. 4½% Debenture	JJ	102½	4 7 10	—
Gt. Western Rly. 5% Debenture	JJ	112½	4 8 11	—
Gt. Western Rly. 5% Rent Charge	FA	103	4 14 4	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	99½	5 0 6	—
Gt. Western Rly. 5% Preference	MA	80	6 5 0	—
Southern Rly. 4% Debenture	JJ	93½	4 5 7	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	101½	3 18 10	3 18 0
Southern Rly. 5% Guaranteed	MA	105	4 15 3	—
Southern Rly. 5% Preference	MA	80	6 5 0	—

* Not available to Trustees over par.

† In the case of Stocks at a premium, the yield with redemption has been calculated
at the earliest date; in the case of other Stocks, as at the latest date.

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